



Dear Client:

We hope all is well with you and your 2019 is off to a great start! As your CPA firm, we are committed to working with you to minimize your tax liability by preparing a complete and accurate tax return. We appreciate you and hope to build a lasting relationship.

Enclosed is your 2018 Tax Organizer to assist you in collecting and reporting information necessary for us to properly prepare your 2018 income tax return. Please complete the organizer sections where appropriate and provide supporting documentation where necessary. If you prefer to use a different method of organizing your tax information, please feel free to use whatever method works best for you, but we ask that you at least fill out the 3-page questionnaire included in this organizer.

Please provide us with the following information:

- Copies of your 2017 & 2016 returns, **if not prepared by us**
- 2017 Depreciation Schedules, if not prepared by us
- Forms(s) W-2 (wages, etc)
- Form(s) 1099 & 1095 (interest, dividends, retirement, health insurance coverage, etc)
- Schedule(s) K-1 (income/loss from Partnerships, S Corporations, etc)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions, and cost basis of securities sold
- Closing statements pertaining to real estate transactions
- All other supporting documents
- Any tax notices received from the IRS or other taxing authorities

There were a number of tax law changes in 2018 that could change your tax situation. Please see the resources page of silverbridgecpas.com for copies of our recent newsletters that discuss these changes. This year, the Tax Cuts and Jobs Act has made **the biggest change to the tax code we've seen in 30 years**. Everyone's tax return will look different this year, and everyone will see changes.

One of the areas that changed the most involves business income. Many taxpayers who have business income, such as passthrough income from a K-1, self-employment earnings, or most rental properties, will benefit from the new qualified business income deduction. The calculations required for this new deduction will increase the complexity of tax returns with business income this year. If your tax return increases in complexity this year, you will likely see an increase in your tax preparation fee.

As always, we will make every effort to keep your fee as low as possible. We are dedicated to providing the high level of service and personal care you have come to expect from us. Please contact your CPA if you would like a customized estimate on your tax prep fees for 2018.

Please call our office if you have any questions as you organize your tax information. We will assist you in taking every tax deduction that you are entitled to and prepare accurate and timely tax returns. We look forward to seeing you soon.

Sincerely,

The Team of Silver Bridge CPAs



Meridian Location:
2006 South Eagle Road
Meridian, Idaho 83642
Phone: (208) 376-8808

Eagle Location:
20 N Fisher Park Way, Ste 100
Eagle, ID 83616
Phone: (208- 938-5600)

Referral Certificate

Referral Certificate

Referred By:

Individual Referred:

Gift Card

Would you like to receive a Gift Card? Just refer someone to Silver Bridge CPAs for accounting and tax services and we will send you a Gift Card as a thank you!

Once the person you referred uses our services, we will issue the Gift Card to you...it is that simple.

Just complete the Referral Certificate to the left and pass it on to a friend!

Thank you for your referrals!

The Silver Bridge CPAs Team

Questions (Page 1 of 3)

The following questions pertain to the 2018 tax year. For any question answered Yes, include supporting detail or documents.

Personal Information:

Yes No

Did your marital status change? _____ _____

Did your address change? _____ _____

Are you or your spouse in the military? _____ _____

If Yes, did you serve for at least 120 continuous and uninterrupted days outside of Idaho while an Idaho resident? _____ _____

Do you meet all the following tests for head of household filing status: 1) unmarried or considered unmarried on the last day of the year, 2) paid more than half the cost of keeping up a home for the year, 3) a qualified person lived with you in the home for more than half the year. (Dependent parents may not have to live with you.) _____ _____

If Yes, could you provide documentation to substantiate your eligibility for head of household filing status? _____ _____

Dependents:

Were there any changes in dependents from the prior year? _____ _____

Did you or your spouse pay for child care while you or your spouse worked, looked for work, or attended college? _____ _____

Do you have any children under age 23 that have unearned (investment) income of more than \$1,050? _____ _____

Did you adopt a child or begin adoption proceedings? _____ _____

Are any of your dependents required to file a tax return? _____ _____

Please review the dependents page of the organizer. Do you need to make any corrections to the way any dependent is labeled as to their relationship with you, or the birthdate listed for each dependent? _____ _____

Did any of your dependents provide more than half their own support for the year? _____ _____

Did any of your dependents file a joint return (except to claim a refund of tax withheld)? _____ _____

Do you have any dependents who are not U.S. citizens, U.S. nationals, or U.S. resident aliens? _____ _____

Do you have any dependents who did not live with you for more than half the year? (If Yes, please elaborate.) _____ _____

Is there anyone else who may be eligible to claim any of your dependents as a qualifying child for the Child Tax Credit, Earned Income Credit, or American Opportunity Credit? _____ _____

Have you ever signed Form 8332, Release/Revocation of Claim to Exemption, with regard to any of the dependents you are listing on your tax return this year? _____ _____

If necessary, could you provide documentation to substantiate your eligibility to claim credits for your dependents? _____ _____

Healthcare:

Did you have healthcare coverage (health insurance, including Medicare, Medicaid, CHIP, and TRICARE) for you, your spouse, and any dependents for the entire year? Please include any forms you received such as Forms 1095-A, 1095-B, and 1095-C. _____ _____

If you do not have health insurance coverage, do you think you may qualify for one of the exemptions to the penalty? _____ _____

Did you apply for an exemption through the Marketplace? _____ _____

If Yes, provide the Exemption Certificate Number. _____

Did you or your spouse have any transactions pertaining to a health savings account (HSA)? (Does not include an FSA from your employer.) If you received a distribution from an HSA, include all Forms 1099-SA. _____ _____

If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? _____ _____

Deductions and Credits:

Did you or your spouse make any large purchases, such as motor vehicles and boats? If so, please provide the amount of sales tax you paid on those purchases. _____ _____

Did you or your spouse install any alternative energy equipment, or any energy efficiency improvement or energy property in your residence such as solar water heaters, fuel cells, exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners, or water heaters? If Yes, please provide a copy of the invoice for the qualifying property. _____ _____

Questions (Page 2 of 3)

Education:

Yes No

Did you or your spouse pay any student loan interest? _____

Did you or your spouse withdraw any amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529) plan? If Yes, include all Forms 1099-Q. _____

Did you, your spouse, or your dependents incur any post-secondary education expenses, such as tuition? If yes, please provide a copy of 1098-T, plus the amount of college tuition and course materials, including books, computers, and supplies needed for those courses, paid by you and your dependents during the year. _____

Is any student with higher education expenses NOT enrolled at least half-time in a credentialed education program? _____

Have any students with higher education expenses completed the first 4 years of postsecondary education before this year? _____

How many years before this year has your eligible student(s) claimed the American Opportunity tax credit? _____

Have any students with higher education expenses been convicted of a felony for possession or distribution of a controlled substance? _____

If necessary, could you provide documentation to substantiate your eligibility to claim education credits? _____

Investments:

Did you or your spouse have any debts canceled or forgiven? If so, please include Form 1099-C. _____

Did you or your spouse start or purchase a business, rental property, or farm, or acquire any new interest in any partnership or S corporation? _____

Did you or your spouse sell an existing business, rental property, farm, or any existing interest in a partnership or S corporation? _____

Did you or your spouse sell, refinance, exchange, or purchase any real estate? If Yes, include closing statements. _____

Did you or your spouse receive grants of stock options from your employer, exercise any stock options granted to you or your spouse or dispose of any stock acquired under a qualified employee stock purchase plan? _____

Did you or your spouse sell or trade any securities not reported on Form 1099-B? _____

Retirement or Severance:

Did you or your spouse receive a distribution from an IRA, 401k, or any other retirement plan? If so, include Form 1099-R. _____

Did you or your spouse convert an existing IRA into a Roth IRA or roll distributions from a retirement plan, an annuity plan, tax shelter annuity, or deferred compensation plan into a Roth IRA? _____

Have you or your spouse made or do you plan to make a contribution to a traditional IRA, Roth IRA, or nondeductible IRA? If Yes, please provide the amount and type of the contribution. _____

Did you or your spouse turn age 70 ½ and have money in an IRA or other retirement account without taking any distribution? _____

Did you or your spouse retire this year? _____

Foreign Matters:

Did you or your spouse have foreign income of any amount, perform work outside the U.S., or pay any foreign taxes? _____

Did you or your spouse have any interest in or signature authority over a foreign bank account, securities account, or other financial account in a foreign country, or were you a grantor or transferor for a foreign trust? _____

Did you or your spouse own any foreign financial assets? _____

Gifts:

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, education savings, etc., with a total (aggregate) value in excess of \$15,000 to any individual? _____

Did you or your spouse make any gifts to a trust for any amount? _____

Questions (Page 3 of 3)

Personal Residence:

Yes No

- Did you or your spouse claim a homebuyer credit for a home purchased in 2008? _____ _____
- Did you or your spouse take out a home equity loan this year? _____ _____
- Do you have debt on your residence that was not incurred to acquire or substantially improve the property? If Yes, please provide details. _____ _____
- Do you share a mortgage with someone other than your spouse? _____ _____
- Did you pay property taxes on real estate outside of an escrow account? If Yes, please provide the amount paid. _____ _____
- Did you sell your home this year? _____ _____
- If you sold your home, did you or your spouse own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? _____ _____
- If you sold your home, did you or your spouse ever rent out the property? _____ _____
- If you sold your home, did you or your spouse ever use any portion of the home for business purposes? _____ _____
- If you sold your home, have you or your spouse previously sold a principal residence within the last two years? _____ _____

Miscellaneous:

- Were you a resident of, or did you have income or work in, more than one state? _____ _____
- Did you or your spouse pay in excess of \$1,000 in any quarter or \$2,100 during the year for domestic services performed in or around your home to individuals who could be considered household employees? _____ _____
- Were you or your spouse notified by the IRS or other taxing authority of any changes in prior year returns? _____ _____
- Have you ever had the Earned Income Credit, the Child Tax Credit, or the American Opportunity Credit disallowed or reduced in a previous year? _____ _____
- Is there a trust or estate that you or your spouse created or are a trustee or executor for? _____ _____
- Did you have any transactions with Bitcoin or any other cryptocurrencies, or did you engage in any sales or exchanges denominated in Bitcoin or cryptocurrencies? If so, please provide details on the transactions. _____ _____
- Do you generate funds from renting out property that belongs to you? If so, please describe. _____ _____
- Do you provide freelance services to clients you find via a website (web host or platform)? _____ _____
- Did you receive a 1099-K for any Internet-related sales activity? _____ _____
- Did you have any other Internet-related transactions that generated income or deductions? _____ _____

Idaho:

- Did you pay for your own health insurance premiums(outside of a pre-tax plan) or long-term care insurance for yourself, spouse, and dependents? If so, please provide the amount you paid: _____ _____ _____
- Did you withdraw funds from an Idaho College Savings (529) program for transfer to a qualified program operated by another state? _____ _____
- Did you make any non-qualified withdrawals from an Idaho College Savings Program? Non-qualified withdrawals include any withdrawals not used for qualified education expenses, such as tuition, fees, books, room & board, etc. _____ _____
- Did you make donations to an Idaho K-12 school, college, library, or museum? If Yes, please provide details. _____ _____
- Did you make donations to an Idaho youth or rehabilitation facility that is on the state's list of qualified organizations? If Yes, please provide details. (Please ask if you would like a list of qualified organizations for this credit.) _____ _____
- Did you make contributions to an Idaho College Savings (529) program? If Yes, how much? _____ _____ _____
- Did you make contributions to an Idaho Medical Savings Account (Idaho MSA)? _____ _____
- If Yes, please provide the amount: _____, the bank's name _____, your account number _____, and interest earned this year _____.

Supplemental Information on Tax Credits for Children and Dependents

Rules for children qualifying for the Child Tax Credit

A qualifying child for purposes of the child tax credit is a child who meets all the following tests:

1. Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew),
2. Was under age 17 at the end of 2018,
3. Did not provide more than half of his or her own support for 2018,
4. Lived with you for more than half of 2018, or lived with a custodial parent for over half of 2018 and the child's custodial parent has released a claim to exemption for the child. **Child tax credits may not be claimed if you have not lived with the child over half the year, even if you supported the child, unless the child's custodial parent has released a claim to exemption for the child by signing Form 8332 or a substantially similar statement.**
5. Is claimed as a dependent on your return,
6. Does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated income tax paid), and
7. Was a U.S. citizen, a U.S. national, or a U.S. resident alien.

Special rule for children of divorced or separated parents (or parents who live apart)

If you are claiming a child for the Child Tax Credit, Additional Child Tax Credit, or Other Dependent Credit as a noncustodial parent with Form 8332, you are required to Form 8332 to your tax return.

Rules for children qualifying for the Earned Income Credit

A qualifying child for purposes of the earned income credit is a child who meets all the following tests:

1. Age – under age 19 at the end of the year or under age 24 and a full-time student, and younger than your or your spouse, or permanently and totally disabled and any age
2. Relationship – must be your son, daughter, adopted child, stepchild, foster child, or a descendant of any of them, or your brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them
3. Residency – must have lived with you in the United States for more than half the year (credit may not be transferred to a noncustodial parent)
4. Joint Return – must not have filed a joint return unless only to claim a refund and not required to file

The earned income credit may not be transferred to the noncustodial parent with Form 8332. It remains with the custodial parent, or the parent with whom the child lived for the greater number of nights during the year.

Tiebreaker rules for the Earned Income Credit

If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income (AGI).

If a child isn't with either parent on a particular night (for example, because a child is staying at a friend's house), the child is treated as living with the parent with whom the child normally would have lived for that night, except for the absence. If this cannot be determined, the child is treated as not living with either parent at night.

If a parent's nighttime work schedule causes a child to live with a parent for a greater number of days but not nights, that parent is treated as the custodial parent.



Personal Information

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Date of Death (Mo/Da/Yr) _____

Driver's License or State-Issued ID Number _____ Expiration Date (Mo/Da/Yr) _____ Issue Date (Mo/Da/Yr) _____ State _____ Does not expire

Driver's License State-Issued ID No Identification

Contact Information:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP or Postal Code _____

Foreign Province or County _____

Foreign Country _____

Taxpayer Daytime/Work Phone _____ Taxpayer Evening/Home Phone _____ Taxpayer Foreign Phone _____

Taxpayer Cell Phone _____ Taxpayer Fax Number _____

Spouse Daytime/Work Phone _____ Spouse Evening/Home Phone _____ Spouse Foreign Phone _____

Spouse Cell Phone _____ Spouse Fax Number _____

Taxpayer Email Address _____

Spouse Email Address _____

Preferred Method of Contact _____

May the IRS or other taxing authority discuss the return with the preparer? Yes No

Is the taxpayer claimed as a dependent on someone else's tax return? Yes No

Are you considered legally blind per IRS regulations? Yes No

Do you want to contribute to the Presidential Election Campaign Fund? Yes No

Are you a U.S. citizen or Green Card holder? Yes No

Personal Identification Numbers:

Code - 1 - Issued by IRS 2 - Issued by State or City

TS	State	City	Code	PIN

Tax Organizer Legend:



2018

Dependents and Wages

3A

Dependent Information:

	First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Date of Death (Mo/Da/Yr)	Relationship to Taxpayer
A						
B						
C						
D						
E						
F						
G						
H						

Did dependent have income over \$4,150?



	Months Lived in Your Home	X if Disabled	Yes or No	Identity Protection PIN
A				
B				
C				
D				
E				
F				
G				
H				

Provide the name of any dependent who is not a U.S. citizen or Green Card holder.

Provide the name of any person living with you who is claimed as a dependent on someone else's tax return.

List the years that a release of claim to exemption is given for a dependent child not living with you.

Wages and Salaries: Include all copies of your current year Forms W-2

Note: Use this section to report any wages and/or salaries for which no Form W-2 was received.

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



2018

Electronic Filing

Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS and state tax authorities. The IRS has implemented an electronic filing mandate requiring certain preparers, including this firm, to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically.

Do not electronically file the federal return

Do not electronically file the state return(s)

Note: The IRS and some states that require returns to be electronically filed also impose fees and/or penalties for failure to do so. If you checked either of the boxes above, you may be required to sign an "opt-out" form before we can release your returns. As a follow-up we will contact you to discuss these requirements and your ability to "opt-out" of electronic filing.

The IRS requires, and many states allow, the use of a Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.

Would you like to use a randomly generated PIN?		Yes	No
Taxpayer		<input type="checkbox"/>	<input type="checkbox"/>
Spouse		<input type="checkbox"/>	<input type="checkbox"/>

If No, enter a 5-digit self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____



2018

Direct Deposit and Withdrawal

4A

Direct Deposit and Electronic Funds Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited to and balances due to be paid directly from your financial institution. If you would like to receive your refund or pay a balance due electronically, complete the following information. If you selected either of these options in 2017, your account information may already be included below.

Would you like any refunds owed to you directly deposited?	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
If Yes, what amount would you like withdrawn, if not the entire balance due? _____				
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)				
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
If Yes, what amount would you like withdrawn, if not the entire balance due? _____				
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)				
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.				
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/>	<input type="checkbox"/>		

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.

Would you like any refunds owed to you directly deposited?	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No
Would you like to pay any amount due on your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
If Yes, what amount would you like withdrawn, if not the entire balance due? _____				
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)				
Would you like to pay any amount due on your <u>state</u> return(s) using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
If Yes, what amount would you like withdrawn, if not the entire balance due? _____				
If Yes, when should the withdrawal occur, if other than the due date of the return? _____ (Mo/Da/Yr)				
The IRS and some states allow estimated payments to be electronically withdrawn on the due dates of the estimated payments.				
Would you like to pay any estimated payments due for your <u>federal</u> return using electronic withdrawal?	<input type="checkbox"/>	<input type="checkbox"/>		
Would you like to pay any estimated payments due for your <u>state</u> return(s) using electronically withdrawal, if available?	<input type="checkbox"/>	<input type="checkbox"/>		

Name of bank or financial institution

Routing Transit Number (RTN)

Account number

Type of account: Checking Traditional Savings IRA Savings
 Archer MSA Savings Coverdell Ed. Savings HSA Savings

Is this a business account? Yes No

Account owner Taxpayer Spouse Joint

I confirm that the bank account information and the direct deposit/electronic withdrawal options selected above are correct.



2018

Brokerage Statement Details

5EA

	TSJ	Payer Name	Account No.	Information Included (X or ✓)
A				
B				
C				
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
N				
O				
P				
Q				
R				
S				
T				

	Interest Income	U.S. Bonds and Obligations	Code	Tax-Exempt Interest	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a
A								
B								
C								
D								
E								
F								
G								
H								
I								
J								
K								
L								
M								
N								
O								
P								
Q								
R								
S								
T								

▲

Tax-Exempt Interest Code: 1 - 1099-DIV/1099-INT 2 - Private Activity Bonds 3 - Both

Note: For other amounts not listed, attach a copy of your brokerage statement.



Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

5G

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Include all Forms 1099-A, 1099-B, 1099-MISC, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

	Kind of Property and Description	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)
A			
B			
C			
D			

	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld	State Tax Withheld
A				
B				
C				
D				

Other Income:

Nature and Source	2018 Amount	2017 Amount

Other Adjustments to Income:

Nature and Source	2018 Amount	2017 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2018 Amount	2017 Amount

Foreign Bank Accounts and Trusts:

At any time during 2018, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? Yes No

If Yes, enter name of foreign country _____

Were you the grantor of, or transferor to, a foreign trust that existed during 2018, whether or not you had any beneficial interest in it? Yes No



Sale of Your Home and Moving Expenses

Sale or Exchange of Your Home:

Include the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ _____

Date acquired _____ (Mo/Da/Yr)

Date sold _____ (Mo/Da/Yr)

Selling price _____

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? Yes No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? Yes No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ _____

Were the moving expenses reimbursed by your employer? Yes No

Enter reimbursements not included in wages on your Form W-2 _____

Was the move due to a permanent change of station pursuant to a military order? Yes No

Mileage:

Number of miles from old home to new workplace (applicable only on some state returns) _____

Number of miles from old home to old workplace (applicable only on some state returns) _____

Number of automobile miles in move _____

Miles

Transportation Expenses:

Costs of transportation of household goods and personal effects _____

Costs of travel and lodging (do not include meals or automobile expenses) _____

Automobile expenses (gasoline, oil, etc.) _____

Meals (Pennsylvania only) _____

Amount



Miscellaneous Income, Adjustments and Alimony

Include Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC and 1099-G

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2018 Amount	2017 Amount	2018 Amount	2017 Amount
Unemployment compensation received				
Unemployment compensation repaid in 2018				
Social security benefits received				
Social security benefits repaid in 2018				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2018				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2018 Amount	2017 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2018 Amount	2017 Amount



Miscellaneous Adjustments

Educator Expenses: Deduction for amounts paid by educators of kindergarten through Grade 12

TS	2018 Amount	2017 Amount

Health Savings Accounts (HSAs)

TS	Description	2018 Amount	2017 Amount
	Contributions made for 2018		
	Distributions received from all HSAs in 2018		

What type of coverage applies to your high deductible health plan? Self only Family

Were any HSA contributions listed above also shown on your Form W-2?

Yes	No

Were all distributions from your HSA for unreimbursed medical expenses?

Yes	No

Did you or your spouse enroll in Medicare? _____

If Yes, what month did you enroll? _____

What month did your spouse enroll? _____

Other Adjustments to Income: Include all Forms 1098-E for Student Loan Interest Paid

TSJ	Nature and Source	2018 Amount	2017 Amount



Itemized Deductions - Medical and Taxes

Medical and Dental Expenses:

- Prescription medicines and drugs
- Total medical insurance premiums paid *
- Long-term care expenses
- Total insurance reimbursement
- Number of miles traveled for medical care
- Lodging
- Doctors, dentists, etc.
- Hospitals
- Lab fees
- Eyeglasses and contacts

TSJ	2018 Amount	2017 Amount

2018 Amount	2017 Amount

- Taxpayer long-term care insurance premiums paid
- Spouse long-term care insurance premiums paid

* Do not include Medicare premiums or premiums deducted in computing taxable wages reported on a W-2.

Other Medical Expenses:

TSJ	Description	2018 Amount	2017 Amount

Taxes Paid: Include copies of your tax bills

- Personal property taxes paid (include vehicle taxes)
- General sales taxes paid on specified items

TSJ	2018 Amount	2017 Amount

Itemize real estate taxes by state.

TSJ	Real Estate Taxes	2018 Amount	2017 Amount

Other Taxes Paid:

TSJ	Description	2018 Amount	2017 Amount

If you purchased or sold your home in 2018, did you include any taxes from your closing statement in the amounts above? Yes No



Mortgage Questions for 2018:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you (or your spouse, if married) have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, did you (and your spouse, if married at the time of purchase) own and use the same home as a principal residence in the U.S. for any 5 consecutive year period during the 8 year period ending on the purchase date of the new home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2018 Amount	2017 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2018 Amount	2017 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2018 Amount	2017 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2018 Amount	2017 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2018 Amount	2017 Amount



Itemized Deductions - Contributions

Cash Contributions: Include all Forms 1098-C or other documentation.

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity.

TSJ	Organization or Description of Contribution	2018 Amount	2017 Amount

TSJ	Conservation Real Property	2018 Amount	2017 Amount
	100% limit		
	50% limit		

TSJ	Description	2018 Miles	2017 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling \$500 or Less: Include all documentation.

TSJ	Description of Donated Property	2018 Amount	2017 Amount

Noncash Contributions Totaling More Than \$500: Include all Forms 1098-C or other documentation.

TSJ	Property Description	Date Acquired	Date of Donation	Cost or Basis
A				
B				
C				

	Fair Market Value (FMV)	Method Used to Determine FMV	Other Method Description	Method of Acquisition
A				
B				
C				

- 1 - Appraisal 3 - Comparable Sale 5 - Thrift Shop Value
- 2 - Catalog 4 - Other (Describe)

- 1 - Gift 3 - Exchange
- 2 - Inheritance 4 - Purchase

	Donee Organization Name	Donee Organization Address
A		
B		
C		



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No

Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2017 but paid in 2018

Employer-provided dependent care benefits that were forfeited in 2018

2017 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

	2018 Amount	2017 Amount
Expenses incurred and paid in 2018		
Expenses incurred and not paid in 2018		

Provider 2:

Name

Street address

City, state, ZIP or postal code, and country

Social security number OR

Employer identification number

Telephone number (California only)

	2018 Amount	2017 Amount
Expenses incurred and paid in 2018		
Expenses incurred and not paid in 2018		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2018 Expenses Incurred	2017 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses; they do not include room or board. Include a detailed listing of the expenses.

Include copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	2018 Qualified Expenses



Federal Tax Payments

Refund Application:

If you have an overpayment of 2018 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2019 estimated tax liability Yes No

Federal Estimated Tax Payments:

2018 1st Quarter Estimate (Due 04-17-2018)
 2018 2nd Quarter Estimate (Due 06-15-2018)
 2018 3rd Quarter Estimate (Due 09-17-2018)
 2018 4th Quarter Estimate (Due 01-15-2019)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2017 overpayment applied to 2018 estimate

Tax Planning Information for Tax Year 2019:

Do you expect any of the following to occur in 2019?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, provide details.



2018

State and City Tax Payments

20A

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2018 1st Quarter Estimate
 2018 2nd Quarter Estimate
 2018 3rd Quarter Estimate
 2018 4th Quarter Estimate

If you have an overpayment of 2018 taxes, do you
 want the excess applied to your 2019 estimated tax liability? Yes No

2017 overpayment applied to 2018 estimate
 Balance of prior year(s)' tax paid in 2018 plus
 amount paid with 2017 extensions
 Estimated tax payments for 2017 paid in 2018

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2018 1st Quarter Estimate
 2018 2nd Quarter Estimate
 2018 3rd Quarter Estimate
 2018 4th Quarter Estimate

If you have an overpayment of 2018 taxes, do you
 want the excess applied to your 2019 estimated tax liability? Yes No

2017 overpayment applied to 2018 estimate
 Balance of prior year(s)' tax paid in 2018 plus
 amount paid with 2017 extensions
 Estimated tax payments for 2017 paid in 2018

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2018 1st Quarter Estimate
 2018 2nd Quarter Estimate
 2018 3rd Quarter Estimate
 2018 4th Quarter Estimate

If you have an overpayment of 2018 taxes, do you
 want the excess applied to your 2019 estimated tax liability? Yes No

2017 overpayment applied to 2018 estimate
 Balance of prior year(s)' tax paid in 2018 plus
 amount paid with 2017 extensions
 Estimated tax payments for 2017 paid in 2018



2018

Idaho Information

General Information:

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you disabled and age 62, 63 or 64?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you the unmarried widow of a retired U.S. Civil Service employee, U.S. Military Serviceman, Idaho fireman or Idaho policeman?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Enter the amount of Internet or out of state purchases for which you did not pay sales tax ..	<input type="text"/>		<input type="text"/>	

Residency Information:

	Taxpayer		Spouse	
	From (Mo/Da/Yr)	To (Mo/Da/Yr)	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Idaho for all of 2018, enter the dates you did live in Idaho	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Enter the state names other than Idaho where you had income	<input type="text"/>		<input type="text"/>	

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you a resident on active military duty?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are you a military nonresident?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Education Savings:

Did you or your spouse make any contributions to a Idaho College Savings Program account?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, enter the following:		

TS	Name of Designated Beneficiary	Social Security Number	Account Number	2018 Amount Contributed

Voluntary Contributions:

Enter the amount you wish to contribute on your 2018 tax return to:

Nongame Wildlife Conservation Fund	<input type="text"/>
Idaho Guard and Reserve Family Support Fund	<input type="text"/>
Children's Trust Fund/Child Abuse Prevention	<input type="text"/>
American Red Cross of Greater Idaho Fund	<input type="text"/>
Special Olympics Idaho	<input type="text"/>
Idaho Food Bank	<input type="text"/>
Veterans Support Fund	<input type="text"/>
Opportunity Scholarship Program	<input type="text"/>

Enter Any Additional Idaho Information:
