

NGS, LLC
1917 Crown Plaza Blvd
Plainfield, IN 46168
317-839-8377

2016 TAX COVER LETTER

Dear :

Welcome to the 2016 tax filing season! The purpose of this cover letter is to communicate three changes and to briefly outline this year's expanded engagement packet.

The three changes include:

1. **Paul Nysewander's** last day with NGS will be January 31, 2017. For the past several years Paul has served as the executive director of a trade association and looks forward to devoting more time to that position and various ministries he is involved in. NGS is grateful for Paul's twenty-four years of outstanding tax and accounting service to Plainfield and the surrounding communities.
2. We are excited to announce that **Sandy Jones, CPA**, has been promoted to Partner and joins Scott Geans, CPA, and Jason Stucky and as co-owners of NGS. Sandy, who has been with NGS since 2010, has thirteen years of tax preparation experience.
3. In response to our continued growth, **Brian Krober, EA (Enrolled Agent)**, will be assisting in the preparation of tax returns this year. As an Enrolled Agent, Brian is a federally-authorized tax practitioner who is permitted to represent taxpayers before the IRS. Brian has been with NGS since 2015.

This year's engagement packet, expanded to ensure compliance with the latest IRS requirements, includes the following documents that require your attention:

1. **Tax Engagement Letter (including Addendum):**
Action Required: Must be signed and returned with your tax organizer.
Purpose: To describe who is responsible for what in this tax preparation engagement.
2. **Tax Representation Letter (new for 2016):**
Action Required: Must be signed and returned with your tax organizer.
Purpose: For you to confirm certain representations you make to NGS in connection with your return.
3. **CES Program**
Action Required: Select 'yes' or 'no', sign, and return with your tax organizer.
Purpose: For you to confirm that you understand our policy and fees as they relate to responding to taxing agency inquiries, examinations, or audits of your return.

As you complete the engagement packet, and your personalized tax organizer that follows, if you have any questions please give our Team a call at 317-839-8377 and we will be glad to assist you.

We look forward to working with you this tax season and thank you for your continued business!

The NGS Team

TAX ENGAGEMENT LETTER

Dear :

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your 2016 Federal and Resident State (if applicable) individual income tax returns from information you furnish us and we may e-file them with an outside computer service. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of the information. We may furnish you with a tax questionnaire to help you gather and organize the necessary information for us, in order to keep our fee to a minimum. If you have taxable activity in a state other than your resident state, you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns.

We must receive all information to prepare your return by **Friday, March 10, 2017** to ensure that your return will be completed by April 15, 2017. If we have not received all of your information by March 10, 2017, and your return is not completed by April 15, 2017, you may be subject to late filing or late payment penalties.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.

We **DO NOT** automatically file tax extensions. You must notify us in writing (e-mail or fax are acceptable) if you want us to file an extension for you. The notification should include your estimate of any balance due with the extension. Or, at your request and when all pertinent tax documents are provided, we can assist with the calculation. Failure to file an extension may cause you to be subject to various penalties and interest. Additionally, **an extension does not relieve you from paying the tax due on the due date or making quarterly estimated tax payments for the current year.** Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.

If your individual return also includes business activities, please note that the IRS and U.S. Treasury issued final tangible property regulations (TPRs) that govern when taxpayers must capitalize and when they can deduct expenditures for acquiring, producing or improving tangible property. These regulations were fully effective for tax years beginning on or after January 1, 2014. The final regulations created new annual elections, and while certain safe harbors and elections are implemented through filing statements or treatment of an item on a timely filed

federal tax return, the IRS considers the remaining provisions to be a change in accounting method, which may require the filing of Form 3115, *Application for Change in Accounting Method*.

If we become aware that you may be using an accounting method not in accordance with the final TPR regulations, our firm may need additional time to analyze your current and prior acquisitions and improvements to properly complete Form 3115. By your signature below, you accept ultimate responsibility for your capitalization analyses and decisions, and you agree to provide us with the information necessary to prepare the appropriate elections and/or method change IRS form(s). Please ask us for advice if you have any questions regarding the application of these regulations to your business activities.

Taxing authorities now require us to electronically file all federal and state individual income tax returns ("e-filing"). However, you do have the right to "opt out" of the e-filing program. Please notify our firm immediately should you desire not to have your return e-filed so that we may provide you with the form(s) necessary for opting out of the e-file program. Please note that unless you notify us of your desire to not e-file your return, we will prepare your return to be e-filed.

Although e-filing requires both you and our firm to complete additional steps, the same filing deadlines will apply. You must therefore ensure that you complete the additional requirements well before the due dates in order for our firm to be able to timely transmit your return. We will provide you with a copy of the income tax returns for your review prior to electronic transmission. After you have reviewed the returns, you must provide us with a signed authorization indicating that you have reviewed the return and that, to the best of your knowledge, you feel it is correct.

We cannot transmit the returns to the taxing authorities until we have received the following:

- 1) signed tax engagement letter
- 2) signed tax representation letter
- 3) signed CES program document
- 4) full payment for preparing your return
- 5) signed federal and e-file authorizations (a/k/a 8879's)
- 6) signed acknowledgment verifying you have received your return and all payment vouchers

Therefore, **if you have not provided our firm with the above 6 (six) items by Friday, April 14th, 2017, we will place your return on extension, even though it might already have been completed**. In that event, you will be responsible for ensuring that any payment due with the extension is timely sent to the appropriate taxing authorities. You will also be responsible for any additional costs our firm incurs arising from the extension preparation.

Finally, please note that although our firm will use our best efforts to ensure that your returns are successfully transmitted to the appropriate taxing authorities, we will not be financially responsible for electronic transmission or other errors arising after your return has been successfully submitted from our office.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you. Our fees for such services are at our standard rates and would be covered under a separate engagement letter or our CES Program (included in this packet).

We will use our judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as

long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the IRS should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. Currently, the IRS and state taxing agencies are aggressive in assessing penalties. We assume no liability for any such additional penalties or assessments. In the event, however, that you ask us to take a tax position that in our professional judgment will not meet the applicable laws and standards as promulgated, we reserve the right to stop work and shall not be liable for any damages that occur as a result of ceasing to render services.

When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer or his or her dependents. You acknowledge and agree to not only the current tax reduction but also the potential negative effects on future social security benefits for you, your spouse and any dependents.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts in a foreign country having an aggregate value exceeding \$10,000 at any time during the calendar year, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation *and* by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in, or signature authority over, any foreign accounts, you are responsible for providing our firm with all the information necessary to prepare the Report of Foreign Bank and Financial Accounts (FBAR) required by the U.S. Department of the Treasury in order for the FBAR to be received by the Department on or before the due date. In 2015, a new law was passed that, among other tax deadline changes, also impacted the FBAR due date for the 2016 FBARs required to be filed in 2017. As such, beginning with the 2017 tax filing season, if you have an FBAR filing requirement, the new FBAR filing deadline is April 15th. The FBAR deadline now follows the Federal income tax due date guidance, which notes that if the tax due date falls on a weekend or legal holiday, a return is considered timely filed if filed on the next succeeding date. An automatic 6-month extension will be granted to October 15th of each tax year.

Electronic filing of FBAR reports is mandatory using the Bank Secrecy Act (BSA) e-filing system located on the Financial Crimes Enforcement Network (FinCEN). If you would like our firm to submit your electronic FBAR report (FinCEN Form 114) on your behalf, we must receive a signed consent form (FinCEN Form 114a) from you prior to submitting the foreign reporting form. If you do not provide our firm with information regarding any interest you may have in a foreign account, or if we do not timely receive your signed authorization to file your foreign reporting form, we will not be able to prepare and file any of the required disclosure statements.

In addition, the Internal Revenue Service also requires information reporting under applicable Internal Revenue Code sections and related regulations, and the respective IRS tax forms are due when your income tax return is due, including extensions. The IRS reporting requirements are in addition to the U.S. Department of the Treasury reporting requirements stated above. Therefore, if you fall into one of the below categories, or if you have any direct or indirect foreign interests, you may be required to file the following applicable IRS forms.

- **Form 8938 - Individuals or entities with ownership of foreign financial assets**

and that meet specified criteria;

- Form 5471 - Officers, directors, or shareholders with respect to certain foreign corporations;
- Form 5472 - Foreign-owned U.S. corporations or foreign corporations engaged in U.S. trade or businesses;
- Form 926 - U.S. transferors of property to foreign corporations;
- Forms 3520 or 3520-A - U.S. persons with interests in foreign trusts; or
- Form 8865 - U.S. persons with interests in foreign partnerships.

Failure to timely file the appropriate forms with the U.S. Department of the Treasury and the Internal Revenue Service may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you may have foreign reporting requirements with the U.S. Department of the Treasury and/or Internal Revenue Service and you agree to timely provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure or untimely filing of any of these forms.

The Affordable Care Act (ACA) added various new health insurance mandates, penalties, and credits beginning in 2014. **Our services in connection with this engagement are not designed to address the legal or regulatory aspects of your compliance with the Affordable Care Act.** In preparing your individual tax returns, we will rely solely on the information you provide us regarding the ACA mandates and you agree to accept full responsibility for the accuracy and completeness of this information, as well as your compliance with the ACA. As such, we will not be responsible for any taxes, penalties, or interest that may be assessed.

Fees for our services will be based on our standard rates and the complexity of your tax return(s), as well as out-of-pocket costs, and processing and handling fees. **On average, you can expect a 4% - 6% increase to your tax preparation fee each year.** Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work on any account that is 30 (thirty) days past due, in accordance with our firm's stated collection policy.

It is our policy to keep records related to this engagement for 7 (seven) years. However, NGS does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period NGS shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of Indiana. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

If the above fairly sets forth your understanding, please sign the enclosed copy of this letter and return it to us. Please note that you are affirming to NGS your understanding of, and agreement to, the terms and conditions of this engagement letter by any one of the following actions: returning your signed engagement letter to our firm, returning your income tax information to us for use in the preparation of your returns, the submission of the tax returns we have prepared for you to the taxing authorities, or the payment of our return preparation fees.

By signing our Tax Engagement Letter, you also confirm that you are aware of and agree to the items included in the attached Addendum. If you have any questions, please contact our office.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship.

Sincerely,

NGS

Client Signature: _____ Date: _____

Name Printed: _____

ADDENDUM

By signing our Tax Engagement Letter, you confirm that you are aware of and agree to the items included in this Addendum. If you have any questions, please contact our office.

Fees and what's included

Fees for our services will be at our standard rates, reflecting the complexity of your tax returns. Because every tax return is unique, we cannot provide an estimate of what your total fees will be. Rest assured that our fees are competitive with those of other firms. Our fee for preparing your return does not include correspondence or representation on your behalf before the IRS or other taxing authority, but our optional Correspondence and Examination Support (CES) program includes such services.

Payment

Payment is due before we release or e-file your return. For your convenience, we accept cash, checks, and credit cards. Payments can be made in person or over the phone.

Accuracy

You will review your completed tax returns for accuracy. We are not responsible for any deductions that are disallowed because of inadequate documentation or doubtful nature, nor are we liable for any taxes, penalties, or interest that result.

Records retention

We will retain copies of your tax returns for seven years, after which they will be destroyed. You should retain all the documents, cancelled checks and other data that support your reported income and deductions for seven years.

Privacy policy

We value your privacy. Our firm collects information provided by you from various sources, such as your tax organizer, documents, worksheets, discussions, and information that we develop. We are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval as required/permitted by law, even if you are no longer a client. We are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information, whether your information is maintained physically or in the cloud.

Resolving disputes

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of Indiana. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

TAX REPRESENTATION LETTER

NGS, LLC
1917 Crown Plaza Blvd

Dear NGS Team:

I am providing this letter in connection with your preparation of the federal and, if applicable, state income tax returns for for the year(s) ended 2016.

I confirm, to the best of my knowledge and belief, the following representations:

1. I have made available to you all the records and information constituting the basis of my income and deductions as necessary for you to prepare the returns listed above.
2. I have retained all of the original documents and records necessary to substantiate the positions I have taken on my tax return.
3. **I have made NGS aware of all financial interests in, or signature or other authority over, all bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 at any time during the calendar year in a foreign country. This includes all direct or indirect control I may have over a foreign or domestic entity with foreign financial accounts.**

In addition, I have also provided you with all of the information necessary with respect to any officer, director, or shareholder positions I may have with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926); interests in foreign trusts (Forms 3520 and 3520-A); interests in foreign partnerships (Form 8865); and ownership of foreign financial assets that meet the specified criteria (Form 8938).

4. I acknowledge that I have final responsibility for the accuracy and completeness for the tax returns and, as such, I will review them carefully before I sign them.
5. I have responded fully and truthfully to all of the inquiries made to me.

Sincerely,

Client Signature: _____ Date: _____

2016 CORRESPONDENCE AND EXAMINATION SUPPORT (CES)

What is 2016 CES and how much does it cost?

2016 CES is a program offered by NGS to help reduce the anxiety and stress often associated with an individual income tax return correspondence inquiry, examination or audit. Addressing such issues can be expensive and time consuming.

2016 CES participants are eligible to receive up to two (2) hours of dedicated time from the NGS staff to respond to an inquiry, examination, or audit of the participant's 2016 individual income tax return.

2016 CES is an add-on to the base service of preparing your individual income tax return; participation is optional.

2016 CES hours are not eligible to be used for partnerships, corporations, payroll, sales tax, or food and beverage tax.

2016 CES provides you with a maximum of 2 hours of correspondence and examination support for your 2016 individual income tax return for an annual fee of \$75. (This represents a 75% savings off our normal \$150 per hour billable rate).

What happens if I don't participate in 2016 CES?

To provide any correspondence and examination support our ***minimum fee is \$150.*** Fees must be paid prior to NGS beginning work. Actual fees for representation work depend on the nature of the issue and will vary according to the scope of the engagement.

If I choose to participate in 2016 CES, what are my responsibilities as the taxpayer?

If you elect to participate in the 2016 CES program, you agree to cooperate with our staff by providing all necessary documentation and source documents requested within 30 days of such request. You agree to sign all forms necessary to allow us to properly represent you.

You will remain responsible for any additional tax, penalties, and/or interest that may be assessed by taxing authorities. Additionally, you will be responsible for any fees resulting from other professionals involved in your exam, audit, or other correspondence which may include, but not limited to attorneys, appraisers and expert witnesses. If at any time fraud or criminal investigation begins, we may withdraw from the engagement and a recommendation to an attorney specializing in such matters may be made.

Please indicate if you wish to participate in 2016 CES by marking Yes or No below:

___ **YES**, I wish to participate in 2016 CES and agree to be billed \$75 with my return.

___ **NO**, I do not wish to participate in 2016 CES and acknowledge that, should I request correspondence, examination, or audit support for my 2016 individual income tax return from NGS, that I will be billed at standard hourly rates.

Client Signature: _____ Date: _____

Name Printed: _____

NGS 2016 Tax Organizer - Individual Income Tax Questions

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

	Yes	No
Personal Information		
Did your marital status change during the year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing 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?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Dependent Information		
Were there any changes in dependents from the prior year? If yes, explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
Purchases, Sales and Debt Information		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>

- Did you take out a home equity loan this year?
- Did you refinance a principal residence or second home this year?
- 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 debts canceled or forgiven this year, such as a home mortgage or student loan(s)?
- Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?

Income Information

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?
- Did you receive any income from property sold prior to this year?
- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did you receive tip income not reported to your employer this 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?
- Do you expect a large fluctuation in income, deductions, or withholding next year?

Retirement Information

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

Education Information

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses
- Did anyone in your family receive a scholarship of any kind during the year? If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?

- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?
- If yes, for what school year? _____

Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) 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. If yes, attach any Form(s) 1095-B and/or 1095-C you received.

Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.

Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?

Did you make any contributions to a Health savings account (HSA) or Archer MSA?

Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

Did you pay long-term care premiums for yourself or your family?

Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.

Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.

If you are a business owner, did you pay health insurance premiums for your employees this year?

Itemized Deduction Information

Did you incur a casualty or theft loss or any condemnation awards during the year?

Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?

Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)?

If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.

Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgement from the donee organization.

Did you pay real estate taxes for your primary home and/or second home?

- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you incur interest expenses associated with any investment accounts you held?
- Did you have an expense account or allowance during the year?
- Did you use your car on the job, for other than commuting?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

Miscellaneous Information

- Did you make gifts of more than \$14,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a job change?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- 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?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the IRS?
If yes, explain: _____
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.