

Manton CPA Accountancy Corporation
2019 INDIVIDUAL INCOME TAX ORGANIZER
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NOTE: If a custom form is attached ahead of these pages, you will probably find it easiest to fill in the custom form and then ignore that particular question when it appears on the pages following.

YES___NO___ Any births, adoptions, marriages, registrations as domestic partners, divorces, or deaths in your immediate family during the year? If yes, please provide details and dates.

YES___NO___ Do you wish to designate \$3 of your taxes to the Presidential Campaign Fund?

YES___NO___ Did you hold an interest in or have signature or other authority over a foreign financial asset?

Examples are:

- a foreign bank account or securities brokerage account
- stock or other ownership of a foreign entity
- a financial instrument or contract by a foreign issuer that is held for investment
- a life insurance or annuity issued by a foreign company

Don't overlook employer and business accounts or accounts of family members living abroad. You must provide us with this foreign information before March 15.

YES___NO___ Are you an officer or director of a foreign corporation? Do you have any involvement with a foreign trust? Did you receive a foreign gift or inheritance?

YES___NO___ Would you like your refund directly deposited to your bank account?

Bank Information: Same as last year

or: Bank Name _____ Routing Transit Number _____

Your account number _____ Checking Account or Savings Account

YES___NO___ Did the IRS issue you an Identity Protection Pin Number? If yes, please provide IRS IP PIN notice.

A. DEPENDENT CHILDREN & OTHER DEPENDENTS (if different than last year)

Note: Social security numbers are required for all dependents.

| <u>Name</u> | <u>Social Security #</u> | <u>Relationship</u> | <u>Date of Birth</u> | <u>Income</u> |
|-------------|--------------------------|---------------------|----------------------|---------------|
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |

YES___NO___ Are any of your dependents filing their own tax return? Whom?

B. 2019 ESTIMATED TAX PAYMENTS If you made tax prepayments, please complete.

Be careful to include only payments for the 2019 tax year. Include 2020 payments for 2019 tax year.

| | <u>Federal for Yr 2019</u> | | | <u>State for Yr 2019</u> | | <u>Which State</u> |
|--|----------------------------|------------------|--------------------|--------------------------|--------------------|--------------------|
| | <u>Date Due</u> | <u>Date Paid</u> | <u>Amount Paid</u> | <u>Date Paid</u> | <u>Amount Paid</u> | |
| 1 st quarter payment for 2019 | 4/15/2019 | | | | | |
| 2 nd quarter payment for 2019 | 6/15/2019 | | | | | |
| 3 rd quarter payment for 2019 | 9/15/2019 | | | | | |
| 4 th quarter payment for 2019 | 1/15/2020 | | | | | |

C. INTEREST INCOME – Taxable interest – Please bring all 1099-INT forms.

D. DIVIDEND INCOME – Please bring the entire 1099 tax reporting package including the 1099-DIV forms.

E. SELF-EMPLOYED BUSINESS INCOME & EXPENSE

You should maintain written documentation to show the business use (versus personal use) of computers, photographic and video recording equipment unless used exclusively at your place of business.

YES___NO___N/A___For your business did you issue 1099 forms for payments to independent contractors, attorneys or for rent?

| | |
|---|---------------|
| | <u>Amount</u> |
| Gross income (provide any form 1099's received) | _____ |
| Returns and refunds | _____ |
| Cost of merchandise purchased | _____ |
| Cost of merchandise used personally | _____ |

| | | | | | |
|------------------|---------------|--------------------|---------------|--------------------|---------------|
| <u>Expense</u> | <u>Amount</u> | <u>Expense</u> | <u>Amount</u> | <u>Expense</u> | <u>Amount</u> |
| Advertising | _____ | Rental Equip. | _____ | Dues/ Publications | _____ |
| Car and Truck | _____ | Rent Building | _____ | Gifts | _____ |
| Commissions | _____ | Repairs | _____ | Telephone | _____ |
| Freight | _____ | Supplies | _____ | Bank Charges | _____ |
| Insurance | _____ | Taxes (not income) | _____ | Office Expense | _____ |
| Interest | _____ | Travel | _____ | Wages | _____ |
| Tax Preparation | _____ | Meals & Entertain. | _____ | Other_____ | _____ |
| Legal & Profess. | _____ | Utilities | _____ | | |

Did you buy business equipment exceeding \$400 for each item purchased? If so, please provide a list including description, cost and date of purchase. Put items under \$400 each in supplies above. If you sold or scrapped equipment, provide the date sold, sale price (if any) and selling expenses. See Section J for limitations and documentation requirements for travel, meals, entertainment and gifts. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

HOME OFFICE EXPENSE

In general, to qualify as an "office in the home," a portion of the home must be used exclusively and on a regular basis as (a) your principal place of business or (b) a place of business that is used by clients or customers in meeting or dealing with you in the normal course of business or (c) certain inventory storage.

| | | | |
|-------------------------------|-------|-------------|-------|
| Square footage of office area | _____ | Rent | _____ |
| Total square footage of home | _____ | Maintenance | _____ |
| Utilities | _____ | Other | _____ |
| Insurance | _____ | Other | _____ |

F. SALE OF SECURITIES, REAL ESTATE, GOLD OR OTHER PROPERTY

Securities brokers are now required to report to the IRS your basis (cost) of the investments which were sold, when available. If your records disagree with the basis provided by the broker, please notify us. If you sold real estate, bring purchase and sale escrow documents and a list of improvement costs. Provide forms 1099-B for stock sales and 1099-S for real estate sales. Also, please list any securities which became worthless in 2019.

| | | | | | | |
|--------------------|----------------------|------------------|----------------------|----------------------|---------------------|-----------------------|
| <u>Description</u> | <u>Date Acquired</u> | <u>Date Sold</u> | <u>Selling Price</u> | <u>Original Cost</u> | <u>Improvements</u> | <u>Sales Expenses</u> |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

YES___NO___Did you receive or exercise any Incentive Stock Options or sell stock related to such options? If so, bring disclosures and details.

YES___NO___Does anyone owe you money for which you have exhausted all reasonable efforts to collect? Bad debts with relatives usually are not deductible.

YES___NO___Were you a party in a bankruptcy, foreclosure, short sale, forgiveness of debt or cancellation of debt? Bring any 1099 forms received and escrow closing statements.

G. RETIREMENT PLAN DISTRIBUTIONS

YES ___ NO ___ Were you or your spouse at least 70-1/2 years of age on December 31st?

YES ___ NO ___ Did you receive a distribution of a pension plan, profit sharing plan, tax sheltered annuity, deferred compensation plan, IRA, Roth IRA, or Keogh? Please provide form 1099-R from your broker or bank.

YES ___ NO ___ Did you rollover IRA, Keogh or other retirement plan funds from one financial institution to another? If so, please indicate the amount of funds:

Withdrawn: \$ _____ Redeposited: \$ _____

Date: _____ Date: _____

YES ___ NO ___ Did you make a conversion from a regular IRA or other retirement plan to a Roth IRA?

YES ___ NO ___ Are you or your spouse under 65 and permanently and totally disabled?

H. RENTAL INCOME AND EXPENSES

If the property was purchased this year, bring the escrow closing statement and county property tax bill.

| | <u>Property 1</u> | <u>Property 2</u> | <u>Property 3</u> |
|--|-------------------|-------------------|-------------------|
| Address | _____ | _____ | _____ |
| Income: | | | |
| Rents received – provide 1099 forms received | _____ | _____ | _____ |
| Other Income for Rental (describe) | _____ | _____ | _____ |
| Number of days rented: | _____ | _____ | _____ |
| Days of personal use: | _____ | _____ | _____ |
| Expenses: | | | |
| Advertising | _____ | _____ | _____ |
| Association dues | _____ | _____ | _____ |
| Auto & travel | _____ | _____ | _____ |
| Cleaning & maintenance | _____ | _____ | _____ |
| Commissions | _____ | _____ | _____ |
| Gardening & landscaping | _____ | _____ | _____ |
| Insurance | _____ | _____ | _____ |
| Tax preparation fees | _____ | _____ | _____ |
| Legal & professional fees (not tax prep) | _____ | _____ | _____ |
| Licenses & permits | _____ | _____ | _____ |
| Management fees | _____ | _____ | _____ |
| Mortgage interest – banks | _____ | _____ | _____ |
| Interest paid – other than banks | _____ | _____ | _____ |
| Painting & decorating | _____ | _____ | _____ |
| Pest control | _____ | _____ | _____ |
| Plumbing & electrical | _____ | _____ | _____ |
| Repairs | _____ | _____ | _____ |
| Supplies | _____ | _____ | _____ |
| Taxes – real estate | _____ | _____ | _____ |
| Taxes – other | _____ | _____ | _____ |
| Telephone | _____ | _____ | _____ |
| Utilities | _____ | _____ | _____ |
| Wages & salaries | _____ | _____ | _____ |
| Other _____ | _____ | _____ | _____ |
| Other _____ | _____ | _____ | _____ |

For furniture, appliances, carpets, drapes, major repairs or improvements, **provide a list including: description, cost and date of purchase or completion.** Do not duplicate above. If you are electing to expense rather than to depreciate certain equipment purchases and repairs you must have a capitalization policy in effect. If you need a sample of a capitalization policy, please call our office.

YES ___ NO ___ Did you have income or loss from partnerships, "S" corporations, or trusts? If so, bring the K-1 form for each entity and all instructions you received.

I. OTHER INCOME

| | |
|---|---------------|
| List all sources (please have statements available) | <u>Amount</u> |
| Alimony received | _____ |
| Gambling / lottery / prize winnings (provide form W-2G) | _____ |
| Scholarships | _____ |
| Social Security benefits (yourself) (provide form SSA-1099) | _____ |
| Social Security benefits (spouse) (provide form SSA-1099) | _____ |
| State income tax refunds received (provide state 1099s) | _____ |
| Tips Received | _____ |
| Unemployment compensation (provide form 1099) | _____ |
| Distribution received from an education savings or qualified tuition program (provide form 1099Q) | _____ |
| Bitcoins, barter, crowdsource funding | _____ |
| Other _____ | _____ |
| Non-taxable income: _____ | _____ |

YES ___ NO ___ Were you provided a company car for business and/or personal use? If so, please provide documentation to show how it was treated by your employer for tax purposes. If any use other than your personal use of the company vehicle was taxable on your W-2 (flat auto allowance, etc.), see section K.

YES ___ NO ___ Did your employer pay you an expense allowance (as opposed to reimbursing actual costs) for car, travel, or entertainment expenses? If so, list amount \$ _____. Was this included in your W-2? ___ Yes ___ No

J. BUSINESS TRAVEL, MEALS AND GIFTS – SPECIAL RULES

Note: Deductions of this nature must be documented as to name of guest, business relationship, date, place and amount. You may not deduct these expenses unless documented. Business gifts are limited to \$25 per person (or married couple) per year. You should have a letter from your employer regarding their reimbursement policy. With the new tax law entertainment deductions are no longer allowed for Federal purposes.

K. BUSINESS MILEAGE – Please complete for each vehicle for which you wish to claim a business deduction. No information is needed if your only driving is to work and other personal use. A written log should be maintained to document business use. If a custom form is attached, use it instead of the information below.

| | <u>Auto 1</u> | <u>Auto 2</u> |
|--|---------------|---------------|
| Vehicle make, model, and year | _____ | _____ |
| Date originally purchased | _____ | _____ |
| Parking | _____ | _____ |
| Total miles, personal & business | _____ | _____ |
| Business miles per a log or other records: | | |
| For employer (exclude commute) | _____ | _____ |
| To professional meetings | _____ | _____ |
| Between first and second job | _____ | _____ |
| From job to school | _____ | _____ |
| Job seeking | _____ | _____ |
| Investment / tax preparation | _____ | _____ |
| Rental | _____ | _____ |
| Self-employed business | _____ | _____ |
| Other | _____ | _____ |
| Daily commute- round trip | _____ | _____ |
| Total commuting for the year | _____ | _____ |

L. AUTOMOBILE EXPENSES – Section L is required if you are using the actual expense method or if you ever depreciated your vehicle. If a custom input form from us is attached, use it instead of this section. If this is the first year of business use for the vehicle, bring a copy of the purchase or lease contract.

| | <u>Auto 1</u> | <u>Auto 2</u> |
|--------------------------------|---------------|---------------|
| Gas, oil, lubrication | _____ | _____ |
| Repairs and maintenance | _____ | _____ |
| Tires, batteries, etc. | _____ | _____ |
| Insurance | _____ | _____ |
| License: don't repeat in Sec Q | _____ | _____ |
| Wash and wax | _____ | _____ |
| Lease payments | _____ | _____ |
| Other _____ | _____ | _____ |

M. AWAY-FROM-HOME BUSINESS EXPENSES

| | <u>Yourself</u> | <u>Spouse</u> |
|-------------------------|-----------------|---------------|
| Airfare | _____ | _____ |
| Auto rental, taxi, etc. | _____ | _____ |
| Meals and tips | _____ | _____ |
| Lodging and tips | _____ | _____ |
| Laundry | _____ | _____ |
| Other _____ | _____ | _____ |

N. ADJUSTMENTS

YES___NO___Have you contributed or would you like to contribute to your IRA, Roth IRA, or self-employed retirement plan for this year? If so, enter the amounts and dates.

| | <u>Yourself</u> | <u>Spouse</u> | <u>If funded, show date</u> |
|---------------------------|-----------------|---------------|---------------------------------|
| Standard IRA | _____ | _____ | _____ |
| Roth IRA | _____ | _____ | _____ |
| Keogh / SEP | _____ | _____ | _____ |
| Coverdell (Education) IRA | _____ | _____ | _____ |

YES___NO___Do you or your spouse have any kind of pension, profit sharing 401K (deferred compensation) plan, Keogh or tax sheltered annuity?

YES___NO___Did you pay alimony? Amount paid _____ Paid to: _____

O. HOME MORTGAGE INTEREST AND PRIVATE MORTGAGE INSURANCE PREMIUMS

If you purchased a home or refinanced during the year, bring the escrow closing statement.

| | <u>Primary Residence</u> | <u>Second Home</u> |
|--|------------------------------|------------------------|
| Interest paid to a lending institution: 1st trust deed (bring 1098 form) | _____ | _____ |
| 2nd trust deed (bring 1098 form) | _____ | _____ |

YES___NO___Did you pay PMI (private mortgage insurance) premiums during the year? If yes, how much?

INVESTMENT INTEREST PAID

Interest paid on loans used to purchase investments, such as land or stock. Please provide details.

P. MEDICAL EXPENSES – Must exceed **7.5%** of income to be beneficial. Amount

Prescription drugs (no "over-the-counter" drugs) _____

Doctors / dentists / chiropractors / other healthcare providers _____

Hospitals / nursing home / nursing _____

Psychotherapy, psychological counseling _____

Glasses, hearing aids, batteries, etc. _____

Private schooling for children with attention deficit disorder _____

Lab and x-ray (If not included with dr. & hospital) _____

Equipment, supplies, rentals, pregnancy test kits, smoking cessation programs _____

Auto mileage (for medical purposes): miles _____

Taxi, bus, ambulance, parking fees or toll road fees (for medical reasons) _____

Other _____

Insurance reimbursement (only for amounts listed above) _____

Medical / dental insurance premiums paid _____

Long term care insurance premiums paid: Yourself _____ Spouse _____

YES ___ NO ___ Did you have a Health Savings Account (HSA) or Medical Savings Account (MSA) during the year? These are different than the employer provided Section 125 flexible spending accounts. If yes: amount contributed for 2019 _____ interest income on the account in 2019 _____

Q. TAXES

YES ___ NO ___ Did you pay additional taxes last year as a result of a notice or letter? Any audit letters or any adjustments to your returns as filed? Please provide a copy of any federal or state correspondence.

PROPERTY TAXES – New law limits Federal deduction, no limit on state.

| | | | | |
|----------------------------------|----------------------------------|-----------------------------------|------------------|---------------|
| Please bring a copy of all bills | <u>Installment due 4/10/2019</u> | <u>Installment due 12/10/2019</u> | | |
| | <u>Date Paid</u> | <u>Amount</u> | <u>Date Paid</u> | <u>Amount</u> |
| Property tax – 1st home | _____ | _____ | _____ | _____ |
| Property tax – 2nd home | _____ | _____ | _____ | _____ |

SALES TAXES:

If you purchased a motor vehicle, boat or airplane, bring purchase document indicating sales tax.
If you made lease payments on a motor vehicle, boat or airplane, bring the lease document.

DEPARTMENT OF MOTOR VEHICLES AUTO REGISTRATION – Please provide invoices

Vehicle 1 Make/Model _____ \$ _____ Total paid

Vehicle 2 Make/Model _____ \$ _____ Total paid

R. EDUCATION LOANS – Please Obtain 1098-E from the educational institution.
List the interest paid on any loan used solely to pay post-high school education expenses (tuition, room and board, fees and related expenses). \$ _____

S. OTHER INTEREST PAID

Interest paid on personal debt is generally not deductible. Some examples of personal debt are car loans and credit cards. However, if the loan is secured by your home, is related to investing, a business, a car (or other asset) used for business, a motorhome or a larger boat, it may be deductible. Please list interest paid below:

Paid To _____ Interest Paid _____

Paid To _____ Interest Paid _____

T. CHARITABLE CONTRIBUTIONS

A receipt from the charitable organization is required for each separate gift over \$250. The receipt must state that no goods or services were received in exchange for the donation. A charitable contribution of money, regardless of the amount, is only deductible if the donor maintains a cancelled check, bank record or qualifying receipt from the receiving organization. This means cash donations into a church collection plate can no longer be claimed unless a receipt is obtained. Payroll deductions and credit card payments are also okay.

CASH, CHECKS AND CREDIT CARD DONATIONS:

| <u>Paid to</u> | <u>Amount</u> | <u>Paid to</u> | <u>Amount</u> |
|------------------------|---------------|----------------|---------------|
| Church / Temple _____ | \$ _____ | _____ | \$ _____ |
| Aid / United Way _____ | \$ _____ | _____ | \$ _____ |
| Cancer _____ | \$ _____ | _____ | \$ _____ |

NON-CASH DONATIONS (GOODWILL ETC.):

| | |
|---|------------------|
| Expenses in connection with volunteer work: description _____ | amount _____ |
| Auto mileage for service to charitable organizations _____ | miles _____ |
| Value of goods contributed: Name of charity _____ | used value _____ |
| Name of charity _____ | used value _____ |

Note: Clothing and household goods must be in good or better condition to claim a deduction. If the total value of donated goods exceeds \$500 provide the charity's name and address, a description of items given and the original cost.

YES ___ NO ___ Did you incur a casualty loss because property was damaged or stolen? (Must be in a Federally declared disaster area). If so, bring an itemized list including original cost and the value on the date of loss and insurance reimbursement information.

U. MISCELLANEOUS BUSINESS AND INVESTMENT EXPENSES

| | <u>Yourself</u> | <u>Spouse</u> |
|--|-----------------|---------------|
| Safe deposit box | _____ | _____ |
| Employee business expenses: | | |
| Job tools & job supplies | _____ | _____ |
| Employment fees and job search costs | _____ | _____ |
| Business gifts (see section J) | _____ | _____ |
| Meals (see section J) | _____ | _____ |
| Telephone | _____ | _____ |
| Publications and books | _____ | _____ |
| Union & professional dues | _____ | _____ |
| Employment related education – books, supplies and seminars | _____ | _____ |
| Travel (see section J) | _____ | _____ |
| Licenses, fees, credentials, etc. | _____ | _____ |
| Uniforms (purchase and cleaning) | _____ | _____ |
| Tax preparation fees | _____ | _____ |
| Attorney fees (to protect taxable income) | _____ | _____ |
| Investment publication, journals and other investment expenses | _____ | _____ |
| IRA or Keogh fees (paid personally, not from retirement fund) | _____ | _____ |

V. CREDITS AND MISCELLANEOUS ITEMS

YES ___ NO ___ Did you have child or dependent care or household expenses to enable you to work or attend school full time?

PERSONS OR ORGANIZATIONS PROVIDING CHILD OR DEPENDENT CARE

| | |
|-------------------------|----------------------------------|
| Name of provider _____ | Telephone Number _____ |
| Street address _____ | Employment ID # or SS# _____ |
| City, State, Zip _____ | |
| Amount paid (per child) | Child #1 Name _____ Amount _____ |
| | Child #2 Name _____ Amount _____ |

EDUCATION DEDUCTION AND CREDIT - Obtain tuition 1098-T from institution. Now required for filing.

List the amounts paid for post-high school education of yourself, spouse or dependents. Don't include the cost of room and board, insurance, transportation, etc.

| | <u>STUDENT 1</u> | <u>STUDENT 2</u> |
|--|------------------|------------------|
| Student's Name | _____ | _____ |
| Tuition & enrollment fees | _____ | _____ |
| Course related books, supplies, equipment. No longer needs to be purchased from the institution to qualify | _____ | _____ |

OTHER MISCELLANEOUS ITEMS:

- YES ___ NO ___ Did you live in rented property in California as your main home for six months or more?
- YES ___ NO ___ Did you or your spouse make any gifts to an individual that total more than \$15,000, or any gifts to a trust?
- YES ___ NO ___ Did you pay any adoption expenses?
- YES ___ NO ___ Did you buy a brand-new plug-in electric or fuel cell vehicle?
- YES ___ NO ___ Educators: Did you work in a school for at least 900 hours as a teacher, instructor, counselor, principal, or aide for kindergarten through grade 12? Report all teaching costs in section U.
- YES ___ NO ___ Did you add any energy efficiency improvements such as solar during the year?
- YES ___ NO ___ Has the Franchise Tax Board notified you that you are required to make payments electronically?
- YES ___ NO ___ Do you owe use taxes to the State of California for purchases made online or out of state and sales tax was not charged? Pay using form CDTFA-401-EZ (we can provide) or pay with your tax return.
- YES ___ NO ___ Did you claim a first-time homebuyer credit for a home you bought in 2008 or later? For homes bought in 2008 repaying the credit began on the 2010 return. Further, if you sold a home or it ceased being your main home you must repay the credit (applies to home bought in 2008 and later).
- YES ___ NO ___ Did you pay household employees this year (housekeeping, child care, etc.)? If yes bring W-2 forms.

W. 2020 ESTIMATED TAX INFORMATION

YES ___ NO ___ Do you expect your 2020 taxable income to be generally the same as 2019? If "NO" explain any differences in income, deductions, dependents, etc.

YES ___ NO ___ Do you expect your 2020 withholding to be generally the same as 2019? If "NO" explain any differences.

X. MANDATORY HEALTHCARE

- YES ___ NO ___ Did your employer or Medicare cover your healthcare insurance (and your dependents) for the full year? If your employer or Medicare does not cover you, are you covered with an outside insurance exchange purchased by you? YES ___ NO ___
- YES ___ NO ___ Did you receive any of the following IRS Documents? Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage). If yes, please provide.

Y. QUESTIONS YOU MAY HAVE

Remember that you should keep your tax records, documents, and copies of tax returns in order to be prepared for the possibility of an audit.