

**Gonzalez & Associates, PC**  
**14 Page Terrace**  
**Stoughton, MA 02072**  
**(781)344-1040**

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and applicable state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

You represent that the information you are supplying us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. You should retain documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. If you have any questions as to the type of records required, please ask for advice in that regard. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover fraud or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

If you have derived income from a foreign country, we will use the information which you provide in the organizer to calculate your income tax liability and any applicable credits. There are various reporting requirements for foreign investments and transactions as noted in the quick notes. It is your responsibility to alert us with respect to these investments and transactions so we may advise you of your reporting requirements.

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline.

Accordingly, if we do not receive this information from you, as noted above, by **March 15<sup>th</sup>, 2019**, it may be necessary for us to pursue extensions of the due date of your returns. Our policy is to process all tax returns that have complete information in the order they are received, so if you have a specific deadline or other time constraint, please advise us as early as possible.

We will be scheduling appointments starting February 4, 2019 through March 16, 2019,

Monday through Thursday, Saturday and some Sundays. Jolanda Sepulveda-Muniz is coordinating staff appointments and she can be reached by phone or email at [Jsepulveda-Muniz@go-cpas.com](mailto:Jsepulveda-Muniz@go-cpas.com). Appointments are scheduled in one hour time blocks, so if you have a particularly complex tax return please let her know when you schedule. Also, please remember to remit your organizer a week before your appointment, so that we can utilize the appointment to finalize the return and for planning purposes.

**Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date.** Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information you have provided to us, we can assist you in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. You acknowledge that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted are your responsibility, and that we have no responsibility in that regard.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.

If the income tax returns we are to prepare in connection with this engagement are joint returns, and because you will each sign those returns, each of you are our clients. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns.

Our minimum tax preparation fee for your Federal and Massachusetts return is \$400 (sliding scale available for low income and students). We generally base our prices on the time required at our regular rates for the services and personnel assigned plus out of pocket expenses and relevant technology charges. Other factors may be taken into consideration, including degree of difficulty or risk, time limitations placed on us by others, our past experience and professional expertise required. All invoices are due and payable upon presentation. Fees not received within 30 days of invoicing will be subject to a 1% monthly (12% annually) interest charge.

Our billing rates:	Principal	\$350/hour
	Manager	\$200/hour
	Supervisors	\$175/hour
	Accountants	\$100-150/hour

We are required to electronically file all tax returns that do not meet an exception, unless you specifically state in writing that you do not want to electronically file your return. Therefore, if you are strongly opposed to filing electronically, please indicate this in the questionnaire. Please note, that **filing electronically does not require you to also pay electronically**. Tax returns with balances due can still be filed prior to the tax return due date; payment of the tax liability is due April 15, 2019.

**THE FOLLOWING QUESTIONNAIRE IS USED TO PROCESS THE PREPARATION OF YOUR RETURN. PLEASE ANSWER ALL QUESTIONS. FAILURE TO ANSWER WILL BE TREATED AS A "NO" RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS. FOR EXAMPLE, FAILURE TO RESPOND TO THE QUESTION AS TO THE EXISTENCE OF CHARITABLE CONTRIBUTIONS IN THE**

**SCHEDULE A "ITEMIZED DEDUCTION INFORMATION" WILL BE TREATED AS A NO RESPONSE AND A ZERO AMOUNT OF CHARITABLE CONTRIBUTIONS. YOUR RETURN WILL BE PREPARED WITH ZERO CHARITABLE CONTRIBUTIONS.**

Often, in order to complete your tax return, we may need to transport your files which may contain personal financial information. In May 2010, state regulations concerning data breach security came into effect which requires us to institute policies to safeguard this information. In order to satisfy these and our requirements by signing this engagement letter you consent to allow Gonzalez & Associates, P.C. to transport your files as needed.

Privacy laws prohibit us from providing confidential information or copies to anyone other than you without your specific, written authorization. Should you require us to remit any information to third parties, please go on our website and fill out a consent form.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

LILLIAN GONZALEZ, CPA, MST, CSEP, CSR, ADPA, CDFA

The foregoing is in accordance with my understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

\_\_\_\_\_  
**Taxpayer Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Spouse Signature (if applicable) Date**

\_\_\_\_\_  
**Printed Name**

## YEAR END PROCESSING HIGHLIGHTS

BEFORE WE BEGIN THE TAX PREPARATION PROCESS, THE ATTACHED CLIENT ENGAGEMENT LETTER AND ORGANIZER MUST BE SIGNED.

### Key Deadline Dates:

- Please forward us your **completed** tax organizer and tax documents ASAP, **appointments are not required**. For those who desire an appointment, they are available through March 16, 2019; they fill up quickly and should be scheduled early in tax season. Organizers must be mailed to us a week ahead of the appointment. We prepare the returns in the **order received that contain complete information**.
- We are unable to guarantee an April 15<sup>th</sup> delivery date if your tax information is not complete and received by **March 15, 2019**.
- Those of you who know an **extension** will be needed, please submit to us all tax information and any necessary estimates of income no later than **April 5, 2019**. We do not automatically file tax extensions, you must notify us via email or fax. An extension is only an extension of time to file not an extension of time to pay. If you owe money, we can prepare the extension but you will have to file the extension. For both those reasons, we must have some sort of preliminary information from you in order to prepare accurate and timely extensions. There will be a \$100 additional charge for extended returns received after April 5, 2019. Please note our offices will be open April 13-15, 2019 to process efiles only, not to prepare extensions. **So Plan Early**.
- All types of IRAs must be funded by April 15, 2018; SEPs and 401(k)s can be funded through the due date of extended returns.
- **Final day to submit information for those returns on Extension to guarantee an October 15 filing will be September 30<sup>th</sup> 2019.**

### Required Tax Documentation:

- Form W-2 (Wages, Salaries, & Tips)
- Forms 1099 Interest, 1099 Dividends, 1099B - Brokerage statements (Investment activity)
- Form 1099-Misc.
- Schedules K-1 (Income from Partnerships, S Corporations, Trusts and Estates)
- Form 1098 (Mortgage Interest Statement)
- Others: 1099-Q , 1098-E, 5498-SA, 1099-SA, 1095-A, 1099-HC

- Documentation supporting Real Estate taxes paid **only if not on the Form 1098**
- Any tax notices received from the IRS, MDOR, or any other taxing agency
- Closing disclosure statement (If you sold, purchased or refinanced real estate).

**DON'T FORGET TO SEND:**

- Your excise tax (auto, boat and truck)
- Social security numbers for new dependents and date(s) of birth
- Daycare amounts paid and provider information
- A copy of last year's Federal and State income tax returns **ONLY** if you are a new client
- Dates and amounts of 2018 Federal and State estimated tax payments made (may be listed in the Organizer) **Please provide us with copies of your canceled checks for estimates paid. The 1<sup>st</sup> estimate for 2018 was due April 2018 and the last due in January 2019.**

**DO NOT:**

- Send us unopened tax documents
- Send receipts for medical, business, employment and charitable deductions; a summarized list is sufficient with totals
- Scan into Fileshare a page at a time; please group by category

**Self Employed Individuals (Schedule C Filers):**

- **The IRS requires you to prepare 1099s for most entities and all individuals that were paid \$600 or more.** These must be submitted to the payees by **January 31, 2019.** We can prepare these 1099s for you at a **fee of \$50 for the first one and \$25 for each additional 1099.**

**Foreign Reporting Requirements:**

- Please write "**Foreign Activity**" on the front of your organizer if you:
  1. Own 10% or more of a foreign corporation or partnership, or have an interest in a foreign trust, or
  2. Hold financial assets in a **foreign bank or investment account**, or
  3. Receive more than \$100,000 in cash or asset value from foreign sources
- If you had foreign accounts with **aggregate balances in excess of \$10,000** at any time during the year, you must file an **FBAR (now form 114) by either April 15, 2019 or with an extension available until October 15, 2019.**

Other Key Notes:

- **E-file authorization forms must be returned to our office NOT the IRS.** The return will not be electronically filed until we have received this authorization form. Please be mindful to the time sensitivities in returning these forms to us.
- You may mail, scan/email, upload to our fileshare program, or fax these signed documents to us. There are two e-file authorization forms required (one for the Federal, one for the state). If receiving a refund via direct deposit, you must also sign the the bank account verification form. Married couples require signatures of both spouses.
- **Payment of any tax liability is still due by April 15, 2019 even if an extension is filed.**
- Please write "**out of state**" on the front of the organizer if you have any out of state transactions or income as this may require returns for other states.
- For Interest, Dividends, Brokerage, and K-1 forms, there is no need to duplicate that information in the organizer. You may list them and write "see attached".
- Please double check social security numbers, legal names and dates of birth. **Notify us of any name or address changes.**
- As we are paperless, please send copies of all tax documents that we may shred. If original documents are being submitted note in the organizer that originals must be returned.
- You can email scanned documents or upload to our secure fileshare.
- If you require tax returns completed immediately for financial aid purposes, write "**Financial Aid Deadline**" on the front page of the organizer.

Many states are now requiring identity authentication to prevent ID and refund theft. MA has informally indicated that they will reduce verification procedures for those taxpayers providing state generated ID. **Please provide us a copy of your driver's license or state issued ID.**

As an added security feature, our fileshare system now requires Third Party Authentication (TPA) utilizing your phone. We also utilize Zix to send emails securely. If you need to send us a secure email, give us a call and we will send you the Zix link; you can then attach to that email securely.

## "Community Efforts"

For the eighth year we are proud to sponsor our annual "**Tax Season Food Drive**" and will be collecting non-perishable items starting today until April 11th. We will be delivering the non-perishable items to "**Open Shelves Food Pantry**" on April 10th. Open Shelves Food Pantry is a 501(c)(3) non-profit organization. If you would like to drop off any non-expired and non-perishable items, checks, or gift cards our office is open Monday through Sunday 9:00 a.m. to 5:00 p.m. If writing a check, make payable to "Open Shelves Food Pantry".

Gonzalez & Associates, P.C. thanks you for your past and future generosity in assisting those in need.

## Questions

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

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
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"/>
<b><u>CHOOSE ONLY ONE:</u></b>		
I want my tax return emailed (no documents returned).	<input type="checkbox"/>	
I want BOTH a paper copy and an electronic copy of my return.	<input type="checkbox"/>	
I want ONLY a paper copy (we return original documents only).	<input type="checkbox"/>	
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
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? If so please provide details.	<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"/>
<b>Purchases, Sales and Debt Information</b>		
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 acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>



## 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?
- Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment?

## 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? If yes, were any of these withdrawals rolled over into a ABLE (Achieving a Better Life Experience) account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- If so, was it undergraduate  graduate  or both
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

## 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 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?
- Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.

**Itemized Deduction Information**

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- 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 acknowledgment from the donee organization.
- Did you pay real estate taxes for your primary home and/or second home?
- Did you purchase or sell a principal residence during the year?
- Did you foreclose or abandon a principal residence or real property during the year?
- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you refinance a principal residence or second home this year?
- Did you take out a home equity loan (HELOC) this year?
- If yes, is any of the mortgage interest paid associated with acquisition debt?
- If so please specify the amounts involved in the organizer.
- Did you incur interest expenses associated with any investment accounts you held?
- 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 \$15,000 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 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.

**OTHER**

Please provide all Forms 1098 and all real estate tax bills. If you purchased, sold or refinanced any real estate please provide closing the disclosure statements formerly HUD-1.

If you are a Schedule C filer, you must issue 1099's for payments in excess of \$600 made to unincorporated service providers and all payments of \$600 or more for legal fees in order to deduct these expenses. Please confirm on the organizer that you are in compliance.

If you utilize your vehicle for business use, mileage must be contemporaneously documented with mileage logs. Please confirm your compliance on the organizer.

**Charitable Contributions: (THIS IS BECOMING A HIGHLY AUDITED AREA!!)**

**Cash:** Only list the total amount for which you have receipts. Receipts are required regardless of the dollar amount, even a \$1 contribution.

**Check or credit card:** Only list the total amount you can substantiate.

(1) For separate contributions of \$250 or more, you must have written acknowledgement from the charity; your canceled check is not enough.

(2) For separate contributions under \$250, either a bank record or a receipt is required.

**Clothing and household goods** (must be in good or better condition). Only list the total amount you can substantiate with receipts if the contribution is \$250 or greater.

If over \$500, please indicate the name and address of the charity (**attach a separate schedule as needed**).

**Other Contributions** - please describe and attach support.

**CIRCUIT BREAKER CREDIT:**

Taxpayers (**over age 65**) may qualify for a refundable credit on the Massachusetts income tax return for real estate taxes paid on a rented or owned principal residence. Income and home value limitations apply. If you believe you qualify please provide the following information:

Assessed value of home, before exemptions after abatements at 1/1/18 \_\_\_\_\_

Water and use charges \_\_\_\_\_ Special assessments \_\_\_\_\_

(For renters, it is assumed that 25% of rental payments are for real estate tax.)

**MASSACHUSETTS TITLE V CREDIT - SEPTIC SYSTEMS**

Please provide details on any amounts expended to replace or upgrade the septic system on your Massachusetts primary residence:

<u>PAYEE</u>	<u>DATE PAID</u>	<u>AMOUNT</u>
_____	_____	\$ _____
_____	_____	\$ _____

**NOTE:** Please include a copy of the Certificate of Compliance issued by your town's Board of Health.

## **NEW TAX CHANGES**

This year we sent out emails explaining the important tax changes for the 2018 tax filing season. Some of the changes require us to answer "due diligence" questions in order to prepare and submit your returns. Following are the areas that require additional information.

### **Head of Household (HOH) Filing Status**

In order to file HOH you must meet certain criteria:

1. Be considered unmarried at year end, which is single, divorced, legally separated or married living apart the last six months of the year.
2. Provide more than half the cost of keeping up your home for a qualifying person.
3. A qualifying person must live in the home for more than half the year. Only certain closely related relatives can be qualifying persons.

We will require documentation to support that the qualifications have been met and we must **attest** that we have this documentation on file. Examples of acceptable documents include childcare provider, school, health care or social service records, etc.

### **Mortgage Interest**

We have to verify and document whether all the mortgage interest is acquisition debt. Acquisition debt is debt secured and used to acquire, construct or substantially improve your principal residence or vacation home. Certain debt limitations apply depending on when the home(s) were acquired. Interest paid on home equity lines of credit (HELOC) are not deductible unless it qualifies as acquisition debt.

### **Repeal of Miscellaneous Itemized Deductions**

The following itemized deductions that were subject to the 2% adjusted gross income (AGI) floor under prior law are no longer deductible (So don't waste your time tallying!): unreimbursed employee expenses, investment expenses including broker advisor fees, tax preparation fees, union dues, job search expenses. Business expenses for self employed persons are still deductible. Also job related moving expenses (except for members of the military) are not deductible. Medical expenses less than 7.5% of your AGI are also not deductible.

## **BILLING**

Our firm policy is to bill tax returns upon completion. Invoices are sent to clients with the returns and are due when received by you. Most people pay these invoices immediately or within a 30 day period. Out of courtesy, we do provide a 60 day window before we start charging interest for those who may have unexpected financial hardship. We want to continue our process of mailing invoices with the returns, and we thank all of you who have shown appreciation for the services and have paid timely. For the few who require consistent rebilling, we may request payment before we mail out your return.

Generally invoices have been increasing due to the greater complexity in preparing returns and the level of due diligence assertions we need to make on each return. Invoices are calculated based on the time spent preparing and communicating with you concerning tax and planning issues.

General: 1040

**Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) 1

Mark if you were married but living apart all year  Mark if your nonresident alien spouse does not have an ITIN

**Taxpayer** **Spouse**

Social security number \_\_\_\_\_

First name \_\_\_\_\_

Last name \_\_\_\_\_

Occupation \_\_\_\_\_

Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) 2

Mark if legally blind

Mark if dependent of another taxpayer

Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N)

Date of birth \_\_\_\_\_

Date of death \_\_\_\_\_

Work/daytime telephone number/ext number \_\_\_\_\_

Do you authorize us to discuss your return with the IRS (Y, N) Y

General: 1040, Contact

**Present Mailing Address**

Address \_\_\_\_\_

Apartment number \_\_\_\_\_

City/State postal code/Zip code \_\_\_\_\_

Foreign country name \_\_\_\_\_

Foreign phone number \_\_\_\_\_

Home/evening telephone number \_\_\_\_\_

Taxpayer email address \_\_\_\_\_

Spouse email address \_\_\_\_\_

General: 1040

**Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441

**Child and Dependent Care Expenses**

Provider information:

Business name \_\_\_\_\_

First and Last name \_\_\_\_\_

Street address \_\_\_\_\_

City, state, and zip code \_\_\_\_\_

Social security number OR Employer identification number \_\_\_\_\_

Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP)

Amount paid to care provider in 2018 \_\_\_\_\_

**Taxpayer** **Spouse**

Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

Health Care: Coverage

**Health Care Coverage**

Your family for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.

	2018 Information	Prior Year Information
Was your entire family covered for the full year with minimum essential health care coverage? (Y, N)	-	-

Income: B1

**Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3

**Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2018 \_\_\_\_\_ Amount received in 2017 \_\_\_\_\_

Income: B2

**Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D

**Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income

**Other Income**

Please provide copies of all supporting documentation.

	2018 Information		Prior Year Information
	Taxpayer	Spouse	Prior Year Information
State and local income tax refunds	_____	_____	_____
Alimony received	_____	_____	_____
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____

T/S/J	2018 Information	Prior Year Information
Other Income:	_____	_____
_____	_____	_____
_____	_____	_____

1040 Adj: IRA

**Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

**Traditional IRA Contributions for 2018 -**

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2018

Taxpayer

Spouse

**Roth IRA Contributions for 2018 -**

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2018

Educate: Educate2

**Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2018 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2018.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903

**Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move	_____
Taxpayer/Spouse/Joint (T, S, J)	___
Mark if the move was due to service in the armed forces	___
Number of miles from old home to new workplace	_____
Number of miles from old home to old workplace	_____
Mark if move is outside United States or its possessions	___
Transportation and storage expenses	_____
Travel and lodging (not including meals)	_____
Total amount reimbursed for moving expenses	_____

1040 Adj: OtherAdj

**Other Adjustments to Income**

Alimony Paid:

T/S	Recipient name	Recipient SSN	2018 Information	Prior Year Information
___	_____	_____	_____	_____
	Street address	_____		
	City, State and Zip code	_____		
		<b>Taxpayer</b>	<b>Spouse</b>	<b>Prior Year Information</b>
	Educator expenses:	_____	_____	_____
	Other adjustments:	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

Itemized: A1

**Medical and Dental Expenses**

T/S/J		2018 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1

**Tax Expenses**

T/S/J		2018 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2017 state and local income taxes paid in 2018	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2

**Interest Expenses**

T/S/J		2018 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____
T/S/J	Other home mortgage interest paid to individuals:		
	<b>Payee's Name</b>	<b>SSN or EIN</b>	<b>2018 Information</b>
—	_____	_____	_____
	<b>Address</b>	<b>City</b>	<b>State</b> <b>Zip Code</b>
	_____	_____	_____
T/S/J		<b>2018 Information</b>	<b>Prior Year Information</b>
—	Investment interest expense, other than on Sch K-1s:	_____	_____
	Refinancing Information:	<b>Refinance #1</b>	<b>Refinance #2</b>
T/S/J			
—	Recipient/Lender name _____	_____	_____
—	Total points paid at time of refinance _____	_____	_____
—	Date of refinance _____	_____	_____
—	Term of new loan (in months) _____	_____	_____
—	Reported on Form 1098 in 2018 _____	_____	_____

Itemized: A3

**Charitable Contributions**

T/S/J		2018 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St

**Miscellaneous Deductions**

T/S/J		2018 Information	Prior Year Information
	Other expenses, not subject to the 2% AGI limitation:		
—	_____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
	<b>***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, IA, MN, NY or PA</b>		
T/S/J		<b>2018 Information</b>	<b>Prior Year Information</b>
—	Unreimbursed expenses***	_____	_____
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____



General: Bank

**Direct Deposit/Electronic Funds Withdrawal Information**

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

**Identity Authentication**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**NOTES/QUESTIONS:**

**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_[7]

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_[8]

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**NOTES/QUESTIONS:**

1 Preparer use only

	2018 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	T [2]	
Employer identification number	_____ [3]	
Business name	_____ [5]	
Principal business/profession	_____ [6]	
Business code	_____ [12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	_____ [15]	
City/State/Zip	_____ [16] _____ [17] _____ [18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	_____ [19]	—
If other:	_____ [21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	_____ [22]	—
If other enter explanation:	_____ [24]	
Enter an explanation if there was a change in determining your inventory:	_____ [25]	
Did you "materially participate" in this business? (Y, N)	_____ [26]	—
If not, number of hours you did significantly participate	_____ [28]	—
Mark if you began or acquired this business in 2018	_____ [30]	
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N)	_____ [31]	—
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____ [33]	—
Mark if this business is considered related to qualified services as a minister or religious worker	_____ [35]	—
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	_____ [37]	—
Medical insurance premiums paid by this activity	+ _____ [40]	_____
Long-term care premiums paid by this activity	+ _____ [44]	_____
Amount of wages received as a statutory employee	+ _____ [47]	_____

Business Income

	2018 Information	Prior Year Information
Gross receipts and sales		
_____	+ _____ [52]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Returns and allowances	+ _____ [55]	_____
Other income:		
_____	+ _____ [57]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____

Cost of Goods Sold

	2018 Information	Prior Year Information
Beginning inventory	+ _____ [59]	_____
Purchases	+ _____ [61]	_____
Labor:		
_____	+ _____ [63]	_____
_____	+ _____	_____
Materials	+ _____ [65]	_____
Other costs:		
_____	+ _____ [67]	_____
_____	+ _____	_____
_____	+ _____	_____
Ending inventory	+ _____ [69]	_____

Control Totals +

Business

Preparer use only

Principal business or profession \_\_\_\_\_

	2018 Information	Prior Year Information
Advertising	+ _____ [6]	_____
Car and truck expenses	+ _____ [8]	_____
Commissions and fees	+ _____ [10]	_____
Contract labor	+ _____ [12]	_____
Depletion	+ _____ [14]	_____
Depreciation	+ _____ [16]	_____
Employee benefit programs (Include Small Employer Health Ins Premiums credit):		
_____	+ _____ [18]	_____
_____	+ _____	_____
Insurance (Other than health):		
_____	+ _____ [20]	_____
_____	+ _____	_____
Interest:		
Mortgage (Paid to banks, etc.)		
_____	+ _____ [22]	_____
_____	+ _____	_____
_____	+ _____	_____
Other:		
_____	+ _____ [24]	_____
_____	+ _____	_____
Legal and professional services	+ _____ [26]	_____
Office expense	+ _____ [29]	_____
Pension and profit sharing:		
_____	+ _____ [31]	_____
_____	+ _____	_____
Rent or lease:		
Vehicles, machinery, and equipment	+ _____ [33]	_____
Other business property	+ _____ [35]	_____
Repairs and maintenance	+ _____ [37]	_____
Supplies	+ _____ [39]	_____
Taxes and licenses:		
_____	+ _____ [41]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
Travel and meals:		
Travel	+ _____ [43]	_____
Meals (Enter 100% subject to 50% limitation)	+ _____ [45]	_____
Meals (Enter 100% subject to DOT 80% limit)	+ _____ [47]	_____
Utilities	+ _____ [51]	_____
Wages (Less employment credit):		
_____	+ _____ [53]	_____
_____	+ _____	_____
Other expenses:		
_____	+ _____ [55]	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____
_____	+ _____	_____

1 Preparer use only

		2018 Information	Prior Year Information
Description		[2]	
Taxpayer/Spouse/Joint (T, S, J)	T [3]	State postal code [5]	
Physical address: Street		[6]	
City, state, zip code		[7] [8] [9]	
Foreign country		[11]	
Foreign province/county		[12]	
Foreign postal code		[13]	
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty)		[14]	
Description of other type (Type code #8)		[15]	
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y,N)		[16]	—
If "Yes", did you or will you file all required Forms 1099? (Y, N)		[18]	—
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3)		[20]	
Percentage of ownership if not 100%		[22]	
Business use percentage, if not 100% (Not vacation home percentage)		[24]	

Rent and Royalty Income

Rents and royalties	2018 Information	Prior Year Information
	+ [34]	

Rent and Royalty Expenses

	2018 Information	Percent if not 100%	Prior Year Information
Advertising	+ [36]	[37]	
Auto	+ [39]	[40]	
Travel	+ [42]	[43]	
Cleaning and maintenance	+ [45]	[46]	
Commissions:			
	+ [48]	[50]	
Insurance:			
	+ [51]	[53]	
Legal and professional fees	+ [55]	[56]	
Management fees:			
	+ [58]	[60]	
Mortgage interest paid to banks, etc (Form 1098)			
	+ [61]	[63]	
Other mortgage interest	+ [64]	[66]	
Qualified mortgage insurance premiums	+ [67]	[68]	
Other interest:			
	+ [70]	[72]	
Repairs	+ [73]	[74]	
Supplies	+ [76]	[77]	
Taxes:			
	+ [79]	[81]	
Utilities	+ [82]	[83]	
Depreciation	+ [85]	[86]	
Depletion	+ [88]	[89]	
Other expenses:			
	+ [91]		

### Massachusetts General Information

Mark if name and address have changed since last year \_\_\_\_\_ [1]  
 Mark if noncustodial parent \_\_\_\_\_ [2]  
 In care of address or address of legal residence or domicile:  
 Street \_\_\_\_\_ [3]  
 City, state, zip code \_\_\_\_\_ [4] \_\_\_\_\_ [5] \_\_\_\_\_ [6]  
 Foreign country name \_\_\_\_\_ [7]  
 Foreign province or county \_\_\_\_\_ [8]  
 Foreign postal code \_\_\_\_\_ [9]

### Use Tax

Estimate use tax for out of state purchases less than \$1,000 \_\_\_\_\_ [10]  
 Out of state purchases \_\_\_\_\_ [11] Sales tax paid to other state \_\_\_\_\_ [12]

### Contributions

Amount of political and charitable contributions you wish to make to:

	Taxpayer	Spouse
Mark to contribute to the State Election Campaign Fund	_____ [13]	_____ [14]
Organ Transplant Fund _____ [15]		_____ [18]
Endangered Wildlife Conservation _____ [16]		_____ [19]
AIDS Fund _____ [17]		_____ [20]
United States Olympic Fund _____ [18]		
Military Family Relief Fund _____ [19]		
Homeless Animal Prevention and Care Fund _____ [20]		

### Adjustments and Deductions

#### Rental Deduction

Residence #1 rented address \_\_\_\_\_ [21]  
 Landlord's name and address \_\_\_\_\_  
 Date from \_\_\_\_\_ Date to \_\_\_\_\_ Rent paid \_\_\_\_\_  
 Residence #2 rented address \_\_\_\_\_  
 Landlord's name and address \_\_\_\_\_  
 Date from \_\_\_\_\_ Date to \_\_\_\_\_ Rent paid \_\_\_\_\_

#### Health Insurance Information

	Taxpayer	Spouse
Enrolled in Minimum Creditable Coverage (MCC) health insurance plan for entire year	_____ <input checked="" type="checkbox"/> [22]	_____ [23]
Insurance information has changed from last year	Yes _____ [24] No _____ [25]	Yes _____ [26] No _____ [27]
Federal identification number	_____ [28]	_____ [29]
Subscriber number	_____ [30]	_____ [31]
Name of insurance company (Taxpayer)	_____ [32]	
Name of insurance company (Spouse)	_____ [33]	

#### Commuter Deduction

	Tolls paid through Fastlane	MBTA Transit/commuter passes
Taxpayer	_____ [34]	_____
Spouse	_____ [35]	_____

### Part-year Resident Information

If you were a part-year resident during the tax year, enter the dates you lived in Massachusetts

Part-year residency dates:  
 From \_\_\_\_\_ [36]  
 To \_\_\_\_\_ [37]

### Notes to Preparer

Submit questions and provide additional information to your tax return preparer here.

Taxpayer name(s) \_\_\_\_\_

Social security number \_\_\_\_\_