

Short Questionnaire for Individuals - 2018

Your return will be delayed if you do not complete the questionnaire

Your name: _____

		Yes	No	N/A
1	Did IRS or any state or local government change a prior year's return? Please enclose a copy of the government correspondence you have not already provided.	<input type="radio"/>	<input type="radio"/>	
2	Did you include all sources and potential sources of income, including foreign income? Including, but not limited to, gambling winnings, prizes, Uber, and sales or use of cryptocurrencies.	<input type="radio"/>	<input type="radio"/>	
3	At any time during 2018, did you have an interest in or a signature or other authority over a bank or other financial account in a foreign country? ANY country other than the U.S. is a foreign country. Foreign accounts include life insurance, annuities, retirement accounts, and others accounts. For example, did you have signature authority for a foreign relatives' bank account or your employer's foreign account? This question does not deal with the ownership of foreign stocks or bonds that are held in a U.S. financial account.	<input type="radio"/>	<input type="radio"/>	
a.	If yes , did the total value of all your foreign accounts exceed \$10,000 at any time during the year? If yes then please include details on each account.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Were you the grantor of or transferor to a foreign trust that existed at any time in 2018? Answer yes even if you did not have a beneficial ownership in the trust.	<input type="radio"/>	<input type="radio"/>	
5	If you made any charitable contributions, do you have a receipt or bank record (cancelled check, credit card receipt, debit card receipt, etc.) for each contribution? If no , then you are not entitled to a deduction and should omit the contribution from your information. There is an exception for contributions of less than \$250 when it is impractical to get a receipt or bank record. A good example would be a contribution to a Salvation Army bell ringer. In such a situation, you should record the date, place, and amount of the contribution.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	For all charitable contributions of \$250 or more (i.e. over \$249), do you have a receipt that includes (also applies to noncash contributions of household items): The name and address of the charity, complete description of the contribution, the dollar amount - if cash, the date/year of contribution, and a statement showing the value of anything you received from the charity or a statement that you did not receive anything from the charity.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Do you have records, as described below, to support expenses? Tax law and IRS regulations allow deductions for travel and meals ONLY if adequate records can be presented. Information must include: 1) Amount; 2) Time and place; 3) Date; 4) Business purpose; 5) Description of gift(s); and 6) Business relationship of recipient. Entertainment is no longer deductible.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8	Have you ever refinanced the mortgage on your residence and increased the balance for any reason other than a home improvement? If so, we need details.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	Did you purchase anything from outside your state of residence for which you did not pay sales tax (but would be subject to sales tax if purchased in state) and bring that item into your resident state? If yes, please provide a total of such out of state purchases. If the out of state vendor collected sales tax, do not include that purchase in your total. Most states have a table to use to calculate the sales tax due based upon your income. If you prefer to use the table, write "table" in the amount field and only list purchases of \$1,000 or more.	<input type="radio"/>	<input type="radio"/>	

Total out of state purchases on which you did not pay sales tax



\$

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Affordable Care Act - Individual Shared Responsibility Provision

Section 1: Did you have qualifying health care coverage for all members of your household for the full year? If you and all members of your household did not have qualifying coverage for the entire year, did they have coverage for part of the year? **YES** **NO**

1. If yes, please provide documentation to determine what portion of the tax year you had qualifying health care coverage for all members of your tax household. Documentation may include:
 - a. Form 1095 (if your employer has a group health plan or is self-insured, you should receive a Form 1095) and/or
 - b. Form W-2 showing health insurance and/or
 - c. Other documentation that may substantiate coverage, such as:
 - i. Medical bills showing that during the tax year an amount due was paid by a health insurance company (indicates coverage)
 - ii. Documentation/statement from an employer indicating health insurance coverage
 - iii. Medicare card or Social Security Benefit statement showing Medicare withholding
 - iv. Record of advance payments of the premium tax credit
2. If no, go to section 2.

Section 2: For any month that you or a member of your tax household did not have qualifying coverage, did you apply for a health coverage exemption from the Marketplace (also known as an Exchange)?

1. If yes, was an Exemption Certificate Number (ECN) received from the Marketplace for each individual in the tax household?
 - a. If yes, please provide the ECN so we can report it in Part I of Form 8965.
 - b. If no, please provide a copy of your pending exemption application(s).
2. If no, go to section 3. Note that certain health coverage exemptions are available only from the Marketplace.

Section 3: Do you or a member of your tax household qualify for an exemption that may be claimed on your tax return filed with the IRS? Some of the more common exemptions you may claim include:

1. Short Coverage Gap – this exemption may apply if the you lacked qualifying coverage only for less than 3 consecutive calendar months. Only one short coverage gap exemption may be claimed in a year.
2. Certain Hardship Exemptions – Generally they relate to an inability to afford coverage. Ask us for more details or see Notice 2014-76.

Less common exemptions, at least in our area, please ask for details if one may apply to you:

1. Member of a Federally recognized Indian Tribe
2. Member of a Health Care Sharing Ministry
3. Incarcerated Individuals
4. Not Lawfully Present – undocumented alien
5. Citizens Living Abroad or in a United States Territory