

2019 INDIVIDUAL QUESTIONNAIRE ATTACHMENT

THIS ATTACHMENT TO THE ENGAGEMENT LETTER 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. SIGNATURE(S) ON LAST PAGE IS MANDATORY.

Please use the following as a guide to some of the most common tax documents used to prepare an individual income tax return. Please provide us with tax documents that are applicable to you that may include:

Items of Income:	Compensation – Wages/Salary (W-2s)	
	Interest Income (1099-INTs)	
	Dividend Income (1099-DIVs)	
	Capital Gains/Losses (1099-Bs and Realized Gains/Loss Statements)	
	Sale of Real Estate (1099-Ss, Settlement Sheets, Cost Basis)	
	Self-Employment/Business Income (1099-MISCs, Credit Card Statements, and Associated Expenses)	
	Rental Real Estate Income (1099-MISCs and Associated Expenses)	
	Partnership, S-Corporation, Trust/Estate Income (K-1s)	
	State/Local Tax Refunds (1099-Gs)	
	IRA and Pension Income (1099-Rs)	
	Social Security Benefits (1099-SSAs)	
	Alimony and Unemployment Compensation (1099-Gs)	
	Long-term Care (1099-LTCs)	
	Cancellation of Debt Income (1099-Cs)	
	Gambling Income (1099-MISCs or W-2Gs)	
	Other Income: List	
Income Adjustments:	Self-Employed Health Insurance (1099-SAs)	
	IRA/SEP Contributions	
	Tuition Expenses Paid (1098-Ts)	
	Tuition Plan Contributions/Withdrawals (1099-Qs)	
	Student Loan Interest Paid (1098-Es)	
	Other Adjustments: List	
Items of Deductions and Credits:	Medical Expenses (only if out of pocket expenses exceed 7.5% of your adjusted gross income)	
	Real Estate Taxes (1098s or Real Estate Tax Bills)	
	Mortgage Interest (1098s)	
	Investment Interest Expense	
	Charitable Contributions	
	Other Deductions: List	
	Child and Dependent Care Expenses	
	Other Credits: List	
Health Care (1095s) and MA HC-1099		

Please provide any additional tax documentation, so that we may accurately include all taxable income you may have received throughout the year. If you are uncertain, provide the information and we will determine the tax impact.

Personal Information:		Yes	No
Did your marital status change during the year?			
Do you (and your spouse if filing jointly) want to contribute \$3 to the presidential election campaign?			
If you are married, do you and your spouse want to file separate returns?			
Did your address change during year?			
Please provide any new contact information including new address, home phone number, cell phone number, and email address in the sections below:			
Address:			
Email:			
Cell phone:			
Home phone:			
Dependents:		Yes	No
Can you or your spouse be claimed as a dependent by another taxpayer?			
Were there any changes in dependents from the prior year? The determination of whether another individual may be claimed as a dependent can be complex. If you have any question about the exemption in respect of another person, please discuss the matter with us.			
If yes and adding a dependent, please provide the following information. If more than one addition, please include on a separate attachment.			
Name:			
Social Security No.:			
Date of Birth:			
# Months Living at Residence:			
If yes and removing a dependent, please identify below. If more than one deletion, please include on a separate attachment.			
Name:			
Did you pay for childcare or other qualifying care for a dependent (such as a parent) while you worked or looked for work?			
If yes, please provide the following information:			
Provider's Name:			
Provider's Address:			
Social Security/EIN No.:			
		Amounts Paid in 2019:	\$
Do you have any children under the age of 18 on 1/1/20 or under the age of 24 on 1/1/20 and were full-time students with wages, interest, or dividend income, or who have sold any stock in 2019?			
If yes, do you want us to prepare their return(s)?			
Did you adopt a child or begin adoption proceedings during 2019?			
First-Time Homebuyer Credit (applies to the purchase of a home after April 8, 2008 and before May 1, 2010):		Yes	No
Did the residence for which you claimed the first-time homebuyer credit cease to be your principal residence in 2019?			
What was the amount of the credit claimed?		\$	
If yes, on what day and year was the home purchased?			
If yes, on what day and year was the home sold? Please provide your HUD statement.			

Schedule A - Itemized Deductions Information:		Yes	No
Mortgage Interest and Taxes:			
Are you claiming a deduction for mortgage interest expense and real estate taxes paid on your personal residence or second home?			
If yes, please provide all 1098 mortgage interest statements and all real estate tax bills for 2019.			
If all real estate taxes paid are not reported on a 1098, please provide all real estate tax bills for 2019, or indicate the amount in the space provided.		Amount Paid in 2019: \$	
Are you claiming a deduction for mortgage interest paid to a financial institution, for which someone else received the Form 1098?			
If yes, please provide the following information:			
Individual's Name:			
Social Security/EIN No.:			
		Amounts Paid in 2019:	\$
Are you claiming a deduction for mortgage interest paid to an individual or other non-financial institution and did not receive the Form 1098?			
If yes, please provide the following information:			
Lender's Name:			
Social Security/EIN No.:			
		Amounts Paid in 2019:	\$
Did you make any large purchases, such as a motor vehicle, RV, or boat in 2019?			
If yes, please provide the invoice amount and sales tax paid on the transaction.			
Casualty Losses:			
Did you incur any casualty or theft losses during the year? Personal casualty losses are only deductible if they occur in a declared Federal disaster area. Business casualty losses are deductible.			
If yes, provide the following details:			
Description of Loss:			
Property on Which Loss Occurred:			
		Amount of Loss in 2019:	\$
		Amount Reimbursed by Insurance in 2019:	\$
Charitable contributions:			
For contributions made with cash to a charitable organization, do you have receipts substantiating the amount given? Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution.			
If yes, what is the amount of cash contributions?		\$	
For each contribution in the amount of less than \$250 and made with checks or credit cards to a charitable organization, do you have a receipt or cancelled check substantiating the amount given? Receipts or cancelled checks are required regardless of the dollar amount, even for as little as a \$1 contribution.			
If yes, what is the amount of check/credit card contributions less than \$250?		\$	

Charitable contributions - continued:		Yes	No
For each contribution in the amount of \$250 or more and made with checks or credit cards to a charitable organization, do you have written acknowledgement from the charity substantiating the amount given? Written acknowledgements are required. Cancelled checks are insufficient.			
If yes, what is the amount of check/credit card contributions more than \$250?		\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount of less than \$250 , are these items in good condition or better?			
If yes, what is the total value of the clothing or household items given less than \$250?		\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount between \$250 and \$499 , are these items in good condition or better and do you have a receipt substantiating the value of these items?			
If yes, what is the total value of the clothing or household items given between \$250 and \$499?		\$	
For each contribution of clothing and household goods made to a charitable organization valued at an amount of \$500 or more , are these items in good condition or better and do you have a receipt substantiating the value of these items?			
If more than \$500, provide the following information (if more than one contribution, please attach a separate sheet):			
Name of Charity:			
Address of Charity:			
		Amount Given in 2019:	\$
Have you made any other types of charitable contributions (such as appreciated property)?			
If yes, please provide details:			
Gambling:			
Do you have any gambling losses (to the extent of gambling winnings)?			
Gambling losses need to be substantiated with contemporaneous gambling logs or other documentation. Can you substantiate your gambling losses with the required supporting documentation?			
		Amount of Loss in 2019:	\$
Schedule C - Self-Employment/Business Income and Expenses:		Yes	No
Did you start or dispose of a business activity during the past year?			
If you started a business, please provide a list of business revenue and expenses (including health insurance), any newly acquired business assets and assets that were disposed in 2019.			
Did you make cash or check payments of fees and other non-employee compensation, interest, rents, royalties, real estate transactions, annuities, or pensions greater than \$600?			
If yes, did you file all required Forms 1099?			
Did you pay employees wages from a trade or business? If so, please include Forms W-2 and W-3 for the calculation of the wage limit for the new pass-through deduction if applicable.			
Were you or your spouse eligible to be covered under an employer's health plan at another job?			
If yes, how many months were you covered?		# Months:	
Did you use any part of your personal residence as a home office?			
Do you have unreimbursed business automobile expenses?			
Automobile expenses need to be substantiated with mileage logs and trip sheets for each trip . Commuting miles between your home and a fixed work location are not considered deductible. Can you substantiate your automobile expenses with the required supporting documentation? If yes, provide the following information.			
Complete the Following Mileage from January 1, 2019 to December 31, 2019:			
Total Miles Driven:		Total Business Miles Driven:	

Schedule D - Capital Transactions:			Yes	No
Did you sell any type of asset (rental real estate, vacation home(s), land, securities, bonds, privately held corporations or partnerships, collectibles, etc.) and did not receive a Form 1099-B and/or Form 1099-S? If yes, please attach a statement of cost basis, dates of purchase, date of sale, and sales price.				
If you sold a security or bond at a loss, did you buy back the identical security or bond sold within 30 days before or after the sale?				
Did any securities sold this year pay a stock dividend or have a stock split?				
Was the sale of any asset in conjunction with a plan to acquire a like-kind asset in a §1031 exchange?				
Did you receive a note receivable from the buyer as part or all of your proceeds from the sale?				
If you sold any asset at a loss, were you related to the buyer?				
Did you receive grants of stock options from your employer, exercise any stock options granted to you, or dispose of any stock acquired under a qualified employee stock purchase plan? If yes, please provide support (statements/schedules from your employer).				
Did you engage in any put or call transactions?				
Did you invest in a Qualified Opportunity Fund? If so, please provide documentation.				
Did you have any debts canceled, forgiven, or refinanced during 2019?				
Did you trade real property for other real property in a like-kind exchange transaction?				
Schedule D - Principal Residence Transactions:			Yes	No
Have you refinanced a mortgage or taken out a home equity loan on your principal residence this year?				
Did you use any of the proceeds for any other purpose than improving your principal residence? If so, please provide a detail of the use of the proceeds.				
Did you refinance your principal mortgage in a prior year and use proceeds for any other purpose than improving your principal residence? If so, please provide the supporting documentation.				
Did you sell your principal residence in 2019? If no, go to the next section. If yes:				
Did you occupy the home as your principal residence for at least 2 years out of the 5-year period prior to the sale?				
Did you ever rent out this property?				
If the home was acquired prior to May 7, 1997, did you defer the gain from the sale of a prior residence by reinvesting the proceeds within two years?				
Did you ever use any portion of the home for business purposes?				
Have you or your spouse sold a principal residence within the last 2 years?				
At the time of the sale, the principal residence was owned by:		Taxpayer	Spouse	Both
Schedule E/F - Rental Income and Expenses:			Yes	No
Did you purchase or dispose of a rental activity during the past year? If yes, please discuss the matter with us. If yes, please provide a list of your rental revenue and expenses, any newly acquired business assets, and assets that were disposed in 2019.				
Schedule E - Income from S-Corporations, Partnerships or Trust/Estates:			Yes	No
Did you purchase or dispose of a privately held business activity during the past year in which you have or are to receive a Schedule K-1? If you purchased a new business activity, please provide the new K-1. If you disposed of a business activity, please inform our office.				
Are you or did you become during the past year a beneficiary of a trust or estate in which you have or are to receive a Schedule K-1? If yes, please provided K-1.				

IRA/Pension Contributions and Distributions:		Yes	No									
Did you or your spouse withdraw any amounts from your Individual Retirement Account (IRA), Roth IRA, or pension plan?												
If yes, was it to acquire a principal residence or pay for qualified higher education expense?												
If yes, were any distributions from your IRA and/or Roth IRA distributed directly to a charitable organization?												
Did you make a nondeductible contribution to a traditional IRA?												
If yes, indicate amount contributed:		\$										
Did you or your spouse make a contribution to a retirement plan, 401k, SIMPLE, SEP, or IRA that is not reported on your W-2 or K-1? If yes, indicate the amount contributed:												
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Spouse's Type of Retirement Plan												
Contribution Amount	\$											
Did you or your spouse contribute to a Roth IRA? If yes, indicate the amount contributed:												
Taxpayer's Contribution Amount:		Spouse's Contribution Amount:										
Did you or your spouse convert an existing IRA to a Roth IRA? If yes, indicate the amount converted:												
Taxpayer's Conversion Amount:		Spouse's Conversion Amount:										
Did you retire or change jobs in 2019?												
Did you receive retirement or severance compensation?												
Did you or your spouse turn age 70 ½ (or were older than 70 ½) during 2019 and have money in an IRA or other retirement account without taking your required minimum distribution?												
Energy Credits:		Yes	No									
Did you purchase and place in operation to your home any of the following:												
Insulation materials or systems that are specifically designed to reduce the heat loss or gain for a dwelling.												
Exterior windows (including skylights) and doors?												
Metal or asphalt roofs with appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the heat gain for a dwelling?												
Do you have manufacturers' tax credit certification statements?												
If so, what were the amounts paid, NOT INCLUDING labor costs for installation?		\$										
Did you purchase and place in operation in your home any of the following:												
An advanced main air circulating fan;												
A natural gas, propane, or oil furnace or hot water boiler with an annual fuel utilization efficiency rate of at least 95;												
An electric heat pump water heater, an electric heat pump, a central air conditioner, a natural gas, propane or oil water heater; and/or												
Biomass fuel stove that burns biomass fuel, including wood, to heat the home?												
Do you have manufacturers' tax credit certification statements?												
If so, what were the amounts paid INCLUDING labor costs for installation?		\$										

Energy Credits – continued:				Yes	No
Did you purchase and place in operation any of the following:					
Property that uses solar energy to generate electricity for use in a dwelling unit;					
Property that at least half of the energy used by such property for the purpose of heating the dwelling is derived from the sun;					
Property that uses a wind turbine to generate electricity for use in a dwelling unit;					
Property that uses the ground or ground water as a thermal energy source to heat the dwelling unit or as a thermal energy sink to cool such dwelling unit; and/or					
An integrated system comprised of a fuel cell stack assembly and associated balance of plant components that converts a fuel into electricity using electrochemical means?					
Do you have manufacturers' tax credit certification statements?					
If so, what were the amounts paid in 2019, INCLUDING labor costs for installation?				\$	
Gifts:				Yes	No
Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total aggregate value in excess of \$15,000 to any individual during the year?					
Did you or your spouse assist in the purchase of any asset (auto, home, etc.) for any individual during the year?					
Did you or your spouse make any gifts to a trust for any amount during the year?					
Do you or your spouse have a life insurance trust?					
Did you or your spouse forgive any indebtedness to any individual, trust, or entity during the year?					
If yes, please explain:					
Education:				Yes	No
Did you or your dependents incur any post-secondary education expense, such as tuition?					
If yes, indicate the dependent, the type of expenses and the amount paid:					
Dependent's name:					
Year of Post-Secondary Education:					
Type of Educational Expenses:					
				Amounts Paid in 2019: \$	
Has the dependent student taken less than ½ of the normal fulltime workload in their course of study?					
Has the dependent student ever had a felony conviction for possessing or distributing a controlled substance?					
Did you or your spouse withdraw amounts from a Qualified Education Program (Section 529 plan) or Coverdell Education Savings Account that was not used for qualified higher education expenses or for tuition for grades K-12 of a public, private, or religious school? (Grades K-12 limited to \$10,000/year)					
Did you or your spouse make any contributions to a Qualified Education Plan (Section 529 plan) or a Coverdell Educational Savings Account during 2019? If yes, please enter the following information:					
Name of Designated Beneficiary:	Social Security No.	State Sponsoring Plan	Account No.	Amount Contributed in 2019	
				\$	
				\$	
Did you pay student loan interest? If yes, please include Form 1098-E.					

Miscellaneous:	Yes	No
Did you move to a different home because of a change in the location of your job? (Active duty military only)		
Did you have any one household employee to whom you paid cash wages of \$2,000 for the entire year, or with respect to whom you withheld any federal income tax? Did you pay cash wages to all household employees in excess of \$1,000 in any 2019 calendar quarter?		
Did you file employment tax returns for these household employees?		
Did you receive unreported tip income of \$20 or more in any month in 2019?		
Did you or your spouse receive distributions from long-term care insurance contracts? If yes, include Form 1099-LTC.		
Did you purchase a new "qualified fuel cell motor vehicle"?		
Did you receive, sell, send, exchange or otherwise acquire any financial interest in virtual currency?		
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?		
Did you receive a punitive damage award or an award from damages other than for physical illness or injury?		
Did you receive any payments from insurance companies, legal settlements, disability payments, or other taxable income?		
Did you or your spouse have any transactions pertaining to a Health Savings Account (HSA) or Medical Savings Account (MSA) during 2019? If you received a distribution from an HSA or MSA, please include Form 1099-SA.		
If you received an HSA distribution, did you use it for anything other than medical expenses? If yes, please discuss with our office.		
With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2019?		
Did you engage in any bartering transactions?		
Have you been involved in a reportable transaction? These are transactions which produce questionable tax shelters, transactions which provide refunds of lost tax benefits, and/or require strict confidentiality of the transaction's tax benefits that result in significant amounts of losses with book to tax differences or provide tax credits with holding periods of less than 45 days. Tax avoidance transactions are included.		
Foreign Assets:	Yes	No
Did you create or transfer money or property to a foreign trust?		
Did you or your spouse have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country?		
Were you a grantor or transferor of a foreign trust?		
Health Insurance (Individual Mandate Under the American Care Act):	Yes	No
Did you have qualified health insurance coverage from your employer during the year?		
If yes, did it cover you and the members of your household for the entire year?		
If no, which months was each member covered?		
Did you receive Form 1095-B or 1095-C? If yes, please include.		
If no, did your employer offer you coverage?		
If yes, was the cost of the coverage no more than 9.56 percent of your W-2 wages?		
Did you purchase health coverage on a Marketplace Exchange (www.healthcare.gov)?		
If yes, did you receive Form 1095-A? If yes, please include.		
If no, do you qualify for an exemption such as hardship or by reason of being in a protected group? Please explain.		

2019 Federal, State and Local Estimated Tax Payments:					
	Date Paid	Federal Amount	Date Paid	State Amount	
2019 1st Qtr. ES – due 4-15-19					
2019 2nd Qtr. ES – due 6-17-19					
2019 3rd Qtr. ES – due 9-16-19					
2019 4th Qtr. ES – due 1-15-20					
2020 Tax Planning:				Yes	No
Refund Application: If you have an overpayment of 2019 taxes, do you want the excess:					
Refunded via a check in the mail?					
Refunded via Direct Deposit (attach voided check)?					
Applied to the 2020 estimated tax liability?					
Payment Due: If you have amounts due for 2019 taxes, would you like it to be automatically withdrawn from your bank checking account? If yes, attach voided check.					
Do you expect any of the following to occur in 2020:					
A change in your marital status;					
A change in the number of dependents;					
A substantial change in your income;					
A substantial change in your withholdings; and/or					
A substantial change in your deductions?					
Authorization:				Yes	No
With your authorization, the IRS and certain states allow us to verify credits, payments, etc., for your tax account online. If you do not want us to have authorization to view this information, please indicate so by marking yes. Checking NO helps us to prepare your return more efficiently.					
Identity Theft:				Yes	No
Were you or could you have been a victim of identity theft during the past year (lost or stolen identification or credit cards)?					
If yes, did you receive an Identification Protection PIN ("IP-PIN") from the IRS? If yes, please include a copy of the IP-PIN letter and details of the incident.					

COMPLETE ONLY IF YOU HAVE RECEIVED K-1s OR HAVE RENTAL REAL ESTATE

S Corporation and Partnership/LLC: Participation

Did you participate in the operation and management of any business for which you received a K-1? If so, which ones:

Name of K-1 issuer	Hours of participation	Can you substantiate the hours?

S Corporation and Partnership/LLC: Self-charged interest

Did you receive interest on a loan you made to any business for which you received a K-1? If so, which ones and how much?

Name of K-1 issuer	Interest received

Rental Real Estate: Self-charged rents

Did you rent real estate for consideration to a partnership, LLC, C corporation, or S corporation in which you participated? If so, which ones:

Self-Rental Address	Hours of Participation in the Business	Can you substantiate the hours?

Rental Real Estate: Real estate professional

Yes

No

Did you perform services in any one or more of the following:

Development and/or redevelopment		
Construction and/or reconstruction		
Acquisition		
Conversion		
Rental or leasing		
Operation		
Management		
Brokerage		
Did the number of hours performing services in all such activities exceed 750 hours?		
Can you substantiate such hours claimed?		
Did the number of hours performing services in a rental activity exceed 500 hours?		
Can you substantiate such hours claimed?		

MASSACHUSETTS

Please provide 1099-HC showing MA healthcare coverage for both the taxpayer and/or spouse.		
Did you purchase any items out of state for which you owe use tax? If yes, please provide amount of purchase.		\$
A deduction is available for contributions made to an account in a pre-paid tuition program or a college savings program established by the Commonwealth of MA. Did you contribute to an eligible MA 529 plan during 2019? If yes, please provide the contribution amount.		\$
Do you use a fast lane pass or a train/bus pass for commuting? If yes, please provide the amount paid in 2019.		\$
MA Rent Deduction: If you do not own a home and you rent your primary residence, please provide the following information:		
Name and address of landlord:		
	Total rent paid in 2019:	\$
IRA Information (ONLY if you have non-deductible IRAs in prior years and had an IRA distribution in 2019):	Taxpayer	Spouse
What amount have you contributed to your IRA over the years?	\$	\$
How much of your IRA have you withdrawn in total over the years?	\$	\$
Circuit Breaker Tax Credit (only applies to taxpayers age 65 or older as of December 31, 2019) If you or your spouse rent or own your own home in Massachusetts, please provide the following:		
	Water and sewer payments made in 2019:	\$
	Assessed value of residence as of January 1, 2019:	\$

Sincerely,

JONALYN C. SULLIVAN, CPA, LLC

I (We) have submitted this information for the sole purpose of preparing my (our) tax returns. Each item can be substantiated by receipts, cancelled checks, or other documents. By filling out name, address, email and date below, I (we) certify that this information is true, correct, and complete to the best of my (our) knowledge.

If applicable, both Taxpayer and Spouse must sign.

ACCEPTED BY:

Taxpayer Signature

Taxpayer Printed Name

Date

Spouse Signature (if applicable)

Spouse Printed Name (if applicable)

Date

Address

Email