

Mayolo & Associates LLC

2017 TAX QUESTIONNAIRE ATTACHMENT

This attachment to the Engagement Letter is used as the foundation to process the preparation of your tax return. Please answer all the questions. **Failure to answer will be treated as a "NO" response and blank amounts will be treated as "ZERO" amounts.**

Your tax return for will not be prepared by our office if the attached Tax Questionnaire or Web Version is not completed and signed. Please call 724-439-3455 if you need assistance, we will be happy to help you.

Client Name: _____

Checklist:		
The following checklist of common items that are used to prepare your individual tax return. Please indicate the number of items and documents that you are providing to us. Do not enter amounts – enter # of Items		
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 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	
	Real Estate Taxes (1098s or Real Estate Tax Bills)	
	Mortgage Interest (1098s)	
	Investment Interest Expense	
	Charitable Contributions	
	Unreimbursed Business Expenses	
	Other Deductions: List	
	Child and Dependent Care Expenses	
	Form 1095-A, Health Insurance Marketplace Statement	
	Forms 1095- B or C, From your Employer or Employer's Health Insurance Company	
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.		

2017 Affordable Care Act Questions-For Individuals

Individuals are responsible for maintaining qualified health insurance coverage. This responsibility requires you and each member of your family to either: 1) have a qualified health insurance plan; 2) have an exemption from the responsibility of having a qualified health insurance plan; or 3) pay a penalty (based upon your household income levels and the monthly period of time in which you did not have qualified health insurance coverage) when you file your 2017 federal income tax return.

For any given month, you are considered part of a qualified health insurance plan if that plan maintains “minimum essential coverage” for at least one day during that month. Minimum essential coverage is defined as the minimum health insurance coverage needed to satisfy the requirements of the Affordable Care Act.

To the best of your knowledge and belief, please answer the following questions:

A. Health Coverage Categories	Taxpayer - Spouse			
	Y E S	N O	Y E S	N O
1. Did you have qualified health insurance coverage from your employer during the year of 2017?				
If yes to #1, did it cover you and all the members of your household for the entire year?				
<ul style="list-style-type: none"> • If all of your family members were not covered for the entire year, please complete Exhibit A on Page 3 and indicate which months of 2017 each family member was covered. • Did you receive Form 1095-B or 1095-C? If yes, please provide documents. 				
If no to #1, did your employer offer you coverage?				
2. Did you purchase health coverage on a Marketplace Exchange (www.healthcare.gov)?				
If yes, please provide Form 1095-A to our office.				
3. Did you have a health insurance plan provided under a government-sponsored program for which you are eligible (including Medicare, Medicaid, and health care programs for veterans)?				
4. Did you have a health insurance plan purchased directly from an insurance company?				
5. Did you have other health insurance coverage that is recognized by the Department of Health & Human Services as minimum essential coverage?				

Taxpayer - Spouse

B. If you and/or your family do not have a health insurance plan under one of the five categories listed above, then do any of the following apply?	Y E S	N O	Y E S	N O
1. I do not have affordable coverage options because the minimum amount I must pay for the annual premium is more than eight percent of my household income.				
2. I had a lapse in coverage for less than three consecutive months throughout the year.				
3. I qualify for an exemption for one of several other reasons, including having a hardship that prevents me from obtaining coverage, or belonging to a group explicitly exempt from the requirement. Please see: https://www.healthcare.gov/fees-exemptions/exemptions-from-the-fee/				
4. Do you have children who you claim as a dependent? If yes to #4, we must have a copy of your dependent's 2017 tax return if they filed own on their or please provide their income tax documents from all sources whether earned or				
NOTE: Your dependents income will affect your possible Health Care Credit /Subsidy on Form 8962.				
Because of the complex nature of the ACA questions, it would be best for the 2017 tax year that your child DOES NOT prepare their own tax return. We recommend their tax return be completed along with yours at our office.				

**2017 Affordable Care Act Questions – For Individuals
Exhibit “A” - Part A – Question 1**

If you had coverage in any month in 2017, please provide the names of covered members of your household and the months covered by placing an “X” in the table below.

<u>Name</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>

Direct Deposit / Electronic Funds Withdrawal Information

This data must be provided to us by you, each year, even if it has not changed. You can also send us a blank voided check through File Exchange in your Client Portal.

Routing Transit Number _____

Name of Financial Institution _____

Depositor Account Number _____

Type of Account (1 = Savings, 2 = Checking) _____

Joint Account (MFJ Only) Are both names on the account? Yes ___ No ___

Personal Information:		Yes	No
Did you become married, divorced, or widowed at any time during the year?			
If you are married, do you and your spouse want to file separate returns?			
Did your address change during the year?			
If yes, please provide your 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 contact our office.			
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:			
No. of 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 2016: \$	
Do you have any children under the age of 18 on 1/1/17 or under the age of 24 on 1/1/17 and were full-time students with wages, interest, or dividend income over \$2,100, or who have sold any stock in 2017?			
If yes, do you want us to prepare their return(s)?			

Schedule A - Itemized Deductions Information:		Yes	No
Are you claiming a deduction for mortgage interest expense and real estate taxes paid on your personal residence or second home? (Defined as a dwelling that provides basic living accommodations such as sleeping space, toilet, and cooking facilities.)			
If yes, please provide all 1098 mortgage interest statements and all real estate tax bills for 2017.			
If all real estate taxes paid are not reported on a 1098, please provide all real estate tax bills for 2017, or indicate the amount in the space provided. Amount Paid in 2017:		\$	
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 2017:		\$	
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 2017:		\$	
Did you make any large purchases, such as a motor vehicle, RV, or boat in 2017?			
If yes, please provide the invoice amount and sales tax paid on the transaction.			
Did you incur any casualty or theft losses during the year?			
If yes, provide the following details:			
Description of Loss:			
Property on Which Loss Occurred:			
Amount of Loss in 2017:		\$	
Amount Reimbursed by Insurance in 2017:		\$	
Schedule A - 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?		\$	
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?		\$	
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?		\$	
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?		\$	

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 yes, please provide the following information (if more than one contribution, please attach a separate sheet):			
Name of Charity:			
Address of Charity:			
Amount Given in 2017:		\$	
Have you made any other types of charitable contributions (such as appreciated property)?			
If yes, please provide details:			
Schedule A – Miscellaneous Deductions:		Yes	No
Did you pay union or professional dues?			
Amount Paid in 2017:		\$	
Did you incur uniform costs?			
Amount Paid in 2017:		\$	
Did you have un-reimbursed business expenses such as supplies, travel, or meals and entertainment?			
Descriptions:			
Amounts Paid in 2017:		\$	
Do you have un-reimbursed 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, please provide the following information:			
Auto Make, Model, and Year:			
Date Placed in Service:			
Mileage From January 1, 2017 to December 31, 2017:			
Total Miles Driven:		Total Business Miles Driven:	
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 2017:		\$	
Schedule B - Interest and Dividend Income:		Yes	No
Did you receive dividend income on shares of stock that you did not own for at least 61 days during the 121-day period beginning 61 days before the ex-dividend date?			
Did you have any tax-exempt income?			
Schedule C - Self-Employment/Business Income and Expenses:		Yes	No
Did you make payments of fees and other non-employee compensation, interest, rents, royalties, and real estate transactions?			
If yes, did you file all required Forms 1099?			
Did you start, continue or dispose of a business activity during the past year? If yes, please discuss the matter with one of our tax managers.			
If yes, please provide a list of your related business revenue and expenses (including health insurance), any newly acquired business assets, and assets that were disposed of in 2017.			
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 un-reimbursed business automobile expenses?			
Mileage From January 1, 2017 to December 31, 2017:			
Total Miles Driven:		Total Business Miles Driven:	

				Yes	No
Schedule D - Capital Transactions:					
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 have any debts canceled, forgiven, or refinanced during 2017?					
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?					
Did you sell your principal residence in 2017? 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?					
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	
Did the residence for which you claimed the first-time homebuyer credit cease to be your principal residence in 2017?					
If yes, 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?					
Schedule E/F - Rental or Farm Income and Expenses:				Yes	No
Did you make payments of fees and other non-employee compensation, interest, rents, royalties, and real estate transactions?					
If yes, did you file all required Forms 1099?					
Did you purchase, continue or dispose of a rental or farm activity during the past year? If yes, please discuss the matter with one of our tax managers.					
If yes, please provide a list of your related rental or farm revenue and expenses, any newly acquired business assets, and assets that were disposed of in 2017.					
Schedule E - Income from S-Corporations, Partnerships or Trust/Estates:				Yes	No
Did you purchase, continue 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 yes, please provide K-1 and discuss the matter with one of our tax managers.					
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 and discuss the matter with one of our tax managers.					

	\$	
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 2017, 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 \$14,000 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 2017:	\$
Has the dependent student taken less than 1/2 of the normal full time 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?			
Did you or your spouse make any contributions to a Qualified Education Plan (Section 529 plan) or a Coverdell Educational Savings Account during 2017?			
If yes, please enter the following information:			
Name of Designated Beneficiary:	Social Security No.	State Sponsoring Plan	Account No.
			Amount Contributed in 2017
			\$
			\$
			\$
Did you pay any student loan interest?			

Miscellaneous:	Yes	No
Did you move to a different home because of a change in the location of your job?		
Did you have any one household employee to whom you paid cash wages of \$1,800 for the entire year, or with respect to whom you withheld any federal income tax?		
If yes, Did you pay cash wages to all household employees in excess of \$2,000 in any 2017 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 2016?		
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 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 2017? If you received a distribution from an HSA or MSA, please attach Form 1099-SA.		
Did you have wages or earned income in 2017?		
If yes, can you be claimed as a dependent on someone else's return?		
With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2017?		
Did you engage in any bartering transactions?		
Foreign Transactions:	Yes	No
Did you create or transfer money or property to a foreign trust?		
Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? If yes, FinCen Form 115, <i>Report of Foreign Bank and Financial Accounts</i> must be filed. Failure to file can result in penalties ranging from \$25,000 to \$100,000.		
Do you now, or did you at any time during 2017, have an interest in any financial accounts maintained by a foreign financial institution, stocks and securities with a non-U.S. issuer, an interest in a foreign partnership, trust or estate, or a financial instrument or contract with a non-U.S. issuer or counterparty? Financial accounts include deposit and custodial accounts held at foreign financial institutions, a foreign financial account holding foreign stock or securities, foreign partnership interests, foreign mutual funds, foreign issued life insurance or annuity contracts, and foreign hedge and private equity funds. Financial accounts do NOT include financial accounts held at the foreign branch of a U.S. financial institution or at the U.S. branch of a foreign financial institution, indirect interest in foreign financial assets held through an entity, domestic mutual funds investing in foreign stocks and securities, directly owned foreign real estate, foreign currency, directly owned precious metals, and directly owned personal property such as art, antiques, jewelry, cars, and other collectibles. If so, check the applicable response.		
If you are filing as a single person or as a married person filing separately living in the United States, did the total value of such assets at any time during the year exceed \$50,000?		
If you are filing as a single person or as a married person filing separately and your tax home in 2017 was in a foreign country, did the total value of such assets at any time during the year exceed \$200,000?		
If you are filing as married filing jointly living in the United States, did the total value of such assets at any time during the year exceed \$100,000?		
If you are filing as married filing jointly and your tax home in 2017 was in a foreign country, did the total value of such assets at any time during the year exceed 400,000?		
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 in this category.					
2017 Federal, State, and Local Estimated Tax Payments:					
	Date Paid	Federal Amount	State Amount	Local Amount	
2017 1st Qtr. ES – due 4-15-17					
2017 2nd Qtr. ES – due 6-16-17					
2017 3rd Qtr. ES – due 9-15-17					
2017 4th Qtr. ES – due 1-15-18					
Local Earned Income and Business Privilege Tax Returns:				Yes	No
Does your resident jurisdiction require the filing of a local earned income tax/school tax or business privilege tax returns? Note: It is the taxpayer’s responsibility to inform us if a local tax return is required within their resident jurisdiction. Please provide the local forms whenever possible.					
2018 Tax Planning:				Yes	No
Refund Application: If you have an overpayment of 2017 taxes, do you want the excess:					
			Refunded via a check in the mail?		
			Refunded via Direct Deposit (attach voided check)?		
			Applied to the 2018 estimated tax liability?		
Do you expect any of the following to occur in 2018:					
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 to View:				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 want us to have authorization to view this information, please indicate so by marking YES . Checking YES helps us to prepare your return more efficiently.					
Form 1099- All business Filers (Sch C, Sch E, & Sch F) must answer these questions:				Yes	No
Did you make payments of fees and other non-employee compensation, interest, rents, royalties, and real estate transactions?					
If “Yes,” did you or will you file all required Forms 1099? (The Due Date to File is January 31st)					
<ul style="list-style-type: none"> Please visit our website www.mayolocpa.com and click “New 1099 Rules” under “News” 					

THIS QUESTIONNAIRE APPLIES ONLY IF YOU HAVE RECEIVED K-1s OR HAVE A RENTAL REAL ESTATE ACTIVITY. PLEASE ANSWER ALL QUESTIONS. FAILURE TO ANSWER WILL BE TREATED AS A “NO” RESPONSE AND BLANK AMOUNTS WILL BE TREATED AS ZERO AMOUNTS.

S corporation and partnership/LLC:			Yes	No
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 claimed for each above-named activity?			
S corporation and partnership/LLC: Self-charged interest			Yes	No
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			Yes	No
Did you rent real estate for consideration to a partnership, LLC, C corporation, or S corporation in which you participated?				
	If so, how many hours, did you participate in the trade or business of such partnership, LLC, C corporation, or S corporation?			
	Can you substantiate such hours claimed?			
Rental real estate: Real estate professional			Yes	No
Did you perform services in any one or more of the following:	Activity			
	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?			
	Can you substantiate such hours claimed?			
	Did the number of hours performing services in a rental activity exceed 500?			
	Can you substantiate such hours claimed?			

I acknowledge that I have read the above Questionnaire and understand that it is used to gather information and is the foundation for the preparation of my tax return. I also understand that my failure to answer any question will be treated as a "NO" RESPONSE and blank amounts will be treated as ZERO AMOUNTS.

ACCEPTED AND AGREED:

Taxpayer

Date

Spouse (if applicable)

Date

Please indicate your email address below, as it is now required by us in order to complete your tax return.

Please Indicate "Tax Matters Person"

Taxpayer Email: _____@_____

Spouse Email: _____@_____