

*Jennifer A. Jones, CPA, Ltd.*  
*10615 Judicial Drive Suite 701*  
*Fairfax, VA 22030*  
*(703) 352-1587*

## **ENGAGEMENT LETTER**

### **PLEASE SIGN AND RETURN WITH ORGANIZER**

In accordance with standards established by the American Institute of Certified Public Accountants to ensure a mutual understanding, it is necessary to set forth our understanding of the terms and objectives of our relationship, and to clarify the nature and extent of the tax services to be provided.

We will prepare your 2016 federal and Virginia state income tax returns from information that you will furnish to us. This engagement pertains only to the 2016 tax year, and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You are responsible for retaining all documents, cancelled checks and other data that form the basis of income and deductions reported on your return. These may be necessary to prove the accuracy and completeness of the returns in the event a taxing authority audits or challenges your return.

Certain deductions, such as travel and entertainment expenses and expenses for business use of autos, computers, and listed property, require strict documentation. Certain non-cash transactions, such as bartering, require reporting. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for all of your expenses and deductions. If you have any questions about these issues, please contact us.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.

We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. 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. Your use of the questionnaires and worksheets will help keep the tax return preparation fee to a minimum.

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 information from you, it may be necessary for us to pursue an extension of the due date of your returns, if available, and we reserve the right to suspend our services or withdraw from this engagement. Should it be necessary for us to suspend or withdraw from this engagement, you will be responsible for payment for all services rendered at our established hourly rates.

Our work in connection with the preparation of your income tax returns does not include any procedures guaranteed or designed to discover errors, misrepresentations, fraud, theft, illegal acts, defalcations or other irregularities, should any exist, and you agree that we have no responsibility to do so. However, we will inform you of any such acts that come to our attention, unless they are clearly inconsequential. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

All of your original records that you provide to us to prepare your tax return will be returned to you after our use. A copy of your income tax returns will also be provided to you. If you e-file your returns, this copy will be in a PDF format, otherwise a hard-copy will be provided. Our working papers, including any copies of your records that we chose to make and the tax organizer that you complete, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain these working papers for a period of three years. After this period expires, these files may be destroyed. We will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

You agree that in the event your return cannot be completed by the due date, it may be necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare the return on a timely basis, unresolved tax issues, or due to staffing availability. Applying for an extension of time to file may extend the time available for a taxing authority to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government deadlines.

In preparing your tax return, a staff person will assemble the initial data from the documents you provide to us. Other staff personnel may contact you to obtain additional information. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for the preparation of the returns and billed at our hourly rates.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. Unless we have a reasonable belief that any tax position in your return will be sustained on its merits, a preparer penalty will be imposed on us unless that position has a reasonable basis and is adequately disclosed in the return. And, while we might be able to avoid a preparer penalty by adequately disclosing a return position, you might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of these communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communications, you agree to provide us written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, if permitted, we will notify you of any requests prior to responding. You may, within the time permitted for our firm to respond to the request, initiate such legal action as you deem appropriate to protect information from discovery. Unless you promptly initiate such action after we notify you at your last known address, we will release the information requested. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your directions to us to assert the privilege.

If there are multiple trustees or executors, each fiduciary is considered our client. You acknowledge that there is no expectation of privacy from the other fiduciary(ies) concerning our services in connection with this engagement, and we are at liberty to share with any of you, without prior consent of the other, any and all documents and other information concerning the preparation of the returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from any fiduciary to be an instruction on behalf of the trust or estate. Absent a contrary written instruction in the future, from any fiduciary, we will communicate with you at the address on the 2016 federal return.

This engagement does not include responding to inquiries by any governmental agency or tax authority. Should you receive an inquiry, you may request that we assist you in responding to such inquiry. Your returns may be selected for examination by the taxing authorities. Any proposed adjustments are subject to certain rights of appeal. If your tax return is selected for examination or audit, you may request that we assist you or represent you. In the event of such examination, audit, inquiry, or proposed adjustment, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Our fees for tax services will be based upon complexity of the work to be performed and our professional time to complete the work. Additionally, this fee is dependent on the availability, quality and completeness of your records. We also bill for any out-of-pocket expenses incurred on this engagement, including computer processing charges. Hourly rates vary from \$135 to \$250 per hour depending on the individual providing the services. We reserve the right to increase or decrease our fees based on the value of the services rendered. All invoices are due and payable upon presentation unless you make other agreed upon arrangements. There will be a late charge of \$30 plus 1.5% per month (18% APR) added to all fees paid more than 30 days from the date of service. Should it become necessary for my firm to incur attorney's or other collection agency fees in order to collect on your unpaid invoice, you will be responsible for reimbursing us for our costs of collection, including attorney fees.

If we elect to terminate our services for non-payment or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs incurred on your behalf.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter. Our liability for all claims, damages and costs arising from this engagement is limited to the total amount of fees paid to us by you for the services rendered under this agreement.

In the event that we become obligated to pay any judgment or similar award, agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligations, agreements and/or costs.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the term set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If the tax services and terms outlined are in accordance with your understanding of our engagement, **please sign this letter on the line below designated for your signature and return the original of this executed letter with a completed copy of the enclosed Organizer and your supporting documentation. You should keep a copy of this letter and your completed Organizer for your records.**

If this firm does not receive from you the original of this letter, in fully executed form, but receives from you a completed copy of the enclosed Organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above. If however, this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services and will not prepare your income tax returns.

**Please return the Organizer, even if you did not complete it. It is helpful to us for organizing your information and determining if anything is missing.**

We want to express our appreciation for this opportunity to be of service to you.

To:

Jennifer A. Jones, CPA, Ltd.  
10615 Judicial Drive, Suite 701  
Fairfax, VA 22030  
703-352-1587

From:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

The foregoing is in accordance with my understanding of your engagement to provide tax services for the 2016 federal and Virginia state income tax returns. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED:

Accepted By:

Fiduciary \_\_\_\_\_

Date \_\_\_\_\_

***Jennifer A. Jones, CPA, Ltd.***  
***10615 Judicial Drive Suite 701***  
***Fairfax, VA 22030***  
***(703) 352-1587***

The 2016 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2016 fiduciary tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please provide us with the following additional information:

- A copy of your 2015 tax return, if not prepared by this office
- A complete copy of the trust document or will, with all amendments, if not already supplied
- Form(s) 1099 (interest, dividends, etc.)
- Form 1099-B, any supplemental report and the Realized Gains and Losses report
- Schedule(s) K-1 (income/loss from other estates and trusts, partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- All other supporting documents (schedules, check registers, etc.)
- List of distributions to beneficiaries, indicating dates and amounts
- Any tax notices received from the IRS or other taxing authorities

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

***Jennifer A. Jones, CPA, Ltd.***

If any of the following items pertain to this estate or trust for 2016, please check the appropriate box and provide the additional information requested.

**If your Organizer does not contain a form that you need, you can access blank forms on our website at**

**<http://www.jajonescpa.com/taxorganizers/2016taxorganizer.pdf>**

#### ENGAGEMENT LETTER

Yes No



Have you signed and enclosed your Engagement Letter with your Organizer? Our Professional Standards require that this be completed, so please be sure that you have included it with the documents for your tax return preparation.

#### ELECTRONIC FILING OF TAX RETURNS

Yes No



Have you provided your e-mail address on Form 1, pg 2 and is it legible? We are required to electronically file your tax returns. You are required to review the returns, and sign certain consent forms which need to be returned promptly to us via fax, email or mail. We cannot submit the returns to the government without the signed consent forms. The most efficient method to handle the processing of your return is for a PDF copy of your return to be emailed to you. Please monitor your email account for this correspondence. You will need Adobe Acrobat Reader, which is available online for free download, to be able to read the PDF.



Do you want to Opt-out of the e-filing process? **If yes, please read and sign the following statement. Your Virginia Fiduciary return cannot be e-filed, and it is better if both returns are prepared using the same filing method.**

#### TAXPAYER E-FILING OPT OUT ELECTION STATEMENT

Pursuant to IRS Notice 2010-85 Sec. 9.04, Rev. Proc. 2011-25 and Substitute VA FORM 8454T

My tax return preparer, a member of the staff of Jennifer A. Jones, CPA, Ltd., has informed me that s/he may be required to electronically file my 2016 federal fiduciary income tax return, Form 1041, if s/he files it with the IRS on my behalf. I have also been informed that s/he may be required to electronically file my 2016 state fiduciary income tax returns, if s/he files it with the state government on my behalf. I do not want to file my federal or state fiduciary income tax returns electronically and choose to file my returns on paper forms. My preparer will not file my paper return with the IRS or the state government. I will file my paper returns with the IRS and state government myself. I was not influenced by Jennifer A. Jones, CPA, Ltd. or any member of the firm to sign this statement.

By signing and dating this statement, based on my personal preferences, I have elected to NOT file my returns electronically.

\_\_\_\_\_  
Fiduciary

\_\_\_\_\_  
Date

\_\_\_\_\_  
Preparer

\_\_\_\_\_  
Date

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## Miscellaneous Questions

**FIDUCIARY INFORMATION**

Yes No

- Did the fiduciary's name change during the year? If so, please be sure to show the change in the Client Information section.
- Did the fiduciary's address change during the year? If so, please be sure to show the change in the Client Information section.
- If this address change was related to a move to a different state, does this also constitute a change of residency from the trust? Please indicate the date of the address change here: \_\_\_\_\_
- Did your e-mail address or telephone number(s) change since 2015? If so, please indicate the new address or number in the Client Information section.

**BENEFICIARY/GRANTOR INFORMATION**

Yes No

- Were there any changes in beneficiaries during the year (name, address, etc.)? If so, please show the changes in the Beneficiary/Grantor section.
- Did the beneficiaries/grantors receive distributions (income or other assets) in 2016? If so, enter the amount here or provide the supporting documentation, e.g. broker statements \_\_\_\_\_.

**MISCELLANEOUS**

Yes No

- Was the estate or trust's taxable year less than 12 months?
- Is 2016 the first tax year the estate or trust will be filing an income tax return?
- Is 2016 the last tax year the estate or trust will be filing an income tax return?
- May the IRS discuss this return with the preparer?
- Did you receive any correspondence from the IRS or a state taxing agency? If so, please include a copy of the notice, information regarding resolution, and other related documents.
- At any time during calendar year 2016, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country ?
- Did the estate or trust engage the services of any employees? If so, please provide a copy of the W-2 Form(s).



**ESTIMATED TAXES**

Yes No

- Did you apply an overpayment of 2015 taxes to your 2016 estimated tax (instead of being refunded)?
- If you have an overpayment of 2016 taxes, do you want the excess applied to your 2017 estimated tax (instead of being refunded)?
- Do you expect your 2017 taxable income and withholdings to be different from 2016?

**INCOME**

Yes No

- Did the estate or trust receive income from more than one state in 2016? If so, please indicate which state(s).
- Did the estate or trust receive any bartering income? If so, please describe and indicate value of goods or services received in the Other Income section.
- Did the estate or trust receive all or any part of the earnings (salaries, wages, and other compensation) of any individual by reason of contract assignment or similar arrangement?
- Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?
- Did the estate or trust make loans to/from individuals, family members, pass-thru entities or closely-held corporations in excess of \$10,000 in the aggregate? If interest was not paid on the loan, please provide details of the loan and its terms.

**PURCHASES, SALES AND DEBT CANCELLATION**

Yes No

- Did the estate or trust own property in more than one state in 2016?
- Did the estate or trust sell any stocks, bonds or other investment property in 2016? Please provide the Form 1099-B and any supplemental report and the Realized Gains and Losses report from your broker. If any cost basis information is missing, please be sure to provide the missing details. If any bonds were sold that were purchased at a cost other than face value, please provide the purchase Trade Confirmation showing the premium paid or discount received at the time of purchase.
- Did the estate or trust buy any non-municipal bonds in 2016 at other than face value? If so, please provide a copy of the Trade Confirmation.?

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## Miscellaneous Questions

- Did the estate or trust start a business or farm, purchase rental or royalty property, or REMIC? If so, please complete the Business Income, Rental and Royalty Income, Farm Income sections, as applicable.
- Did the estate or trust purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use, or business assets to personal use? If so, please complete the Asset Disposition section.
- Did the estate or trust have any securities that became worthless? If so, please provide purchase date, cost basis, when it became worthless and the factors used to determine that it became worthless.
- Did the estate or trust have any debts cancelled or forgiven? If so, please provide Form 1099-C or other documentation.
- Did anyone owe the estate or trust money which had become uncollectible, other than in the course of your trade or business? If so, please provide information regarding name; relationship; amount, terms, and date of loan; and the collection actions taken.

**SCHEDULE K-1**

- Yes No
- Did the estate or trust acquire \_\_\_\_\_ or dispose \_\_\_\_\_ of an interest in an Estate \_\_\_\_\_, Trust \_\_\_\_\_, Partnership \_\_\_\_\_ or Sub-Chapter S Corporation \_\_\_\_\_. If so, please be sure to include the complete Schedule K-1 you received and any documentation regarding your basis.
- Have you received all of your Schedules K-1? If not, please forward the Organizer and other tax documentation, and send the missing Schedule(s) K-1 as soon as it/they arrive.

**PENSIONS, IRAs AND RETIREMENT PLANS**

- Yes No
- Did the estate or trust receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? Please enclose the related 2016 Form(s) 1099-R.
- If the estate or trust is a beneficiary for a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.), was a Required Minimum Distribution received in 2016? If not, please explain why not.
- Did the estate or trust receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If so, please provide documentation regarding the date of distribution and date the roll-over was completed.

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## Miscellaneous Questions

- Did the estate or trust make more than one rollover during 2016? If so, please provide the account statements for all accounts involved.

**FOREIGN TAXES AND ACCOUNTS**

Yes

No

- Did the estate or trust have any foreign income or pay any foreign taxes? Be sure to provide any related 1099s or other documentation.

- Did the estate or trust have an interest in or signature or other authority over any foreign assets or financial accounts in a foreign country, such as a bank account, securities account, or any other financial account? If so, and there was over \$10,000 in the account, please provide a copy of a statement showing the name and address of the financial institution, the account number and the maximum value of the account during 2016 in U.S. dollars. Please also provide the name of the foreign currency \_\_\_\_\_ and its U.S. Treasury Financial Management Service exchange rate on December 31, 2016, \_\_\_\_\_ to \$1.00 U.S. If the foreign asset was acquired or disposed of during 2016, please provide the date \_\_\_\_\_.

- Did the estate or trust receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Thank you for answering these questions! Your answers will help us to focus on those tax issues unique to your situation, and we appreciate the time you took to address these items.

**If your Organizer does not contain a form that you need, you can access blank forms on our website at**

**<http://www.jajonescpa.com/taxorganizers/2016taxorganizer.pdf>**

**Please also enclose the documentation related to this item.**

**Jennifer A. Jones, CPA, Ltd.**  
 10615 Judicial Drive Suite 701  
 Fairfax, VA 22030  
 Telephone number: (703) 352-1587  
 Fax number: (703) 352-1927  
 E-mail address: jenny@jajonescpa.com

**Tax Return Appointment**  
 Date:  
 Time:  
 Location:

**This tax organizer will assist you in gathering information necessary for the preparation of your 2016 tax return. Please add, change, or delete information as appropriate.**

**CLIENT INFORMATION (1)**

<b>Entity Information</b>	Entity name.....		<p style="text-align:center;"><b>Type of Entity</b></p> 1 = Estate 2 = Simple Trust 3 = Complex Trust 4 = Grantor Trust 5 = Bankruptcy Estate 6 = Charitable Trust 7 = Qualified Funeral Trust 8 = ESBT 9 = Qualified Disability Trust
	Entity name line 2.....		
	Entity Federal ID.....		
<b>Fiduciary Information</b>	Fiduciary name.....		
	Fiduciary name line 2.....		
	Fiduciary title.....		
	Financial institution EIN.....		
<b>Address</b>	Street address.....		
	Street address line 2.....		
	City.....		
	State.....		
	Zip code.....		
<b>Contact Information</b>	Telephone number.....		
	Fax number.....		
	E-mail address.....		
<b>Miscellaneous Information</b>	Date entity created (m/d/y).....		<p style="text-align:center;"><b>Type of Charitable Trust</b></p> 1 = Charitable Lead Trust 2 = Remainder Annuity Trust 3 = Remainder Unitrust 4 = Pooled Income Fund 5 = Other 4947(a)(2) Trust
	Fiscal year end (# of month).....		
	Type of entity (see table).....		
	Type of charitable trust (see table)		

ORGANIZER

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Please add, change or delete information for 2016.

**BENEFICIARY/GRANTOR (6, 7, 8, 10)**

Name.....			
Street address.....			
Street address line 2.....			
City.....			
State.....			
Zip code.....			
Foreign Address	Region.....		
	Postal code.....		
	Country.....		
Resident state.....			
Telephone number.....			
E-mail address.....			
Identification number.....			
Date of birth.....			
<b>DISTRIBUTIONS</b>		<b>Required:</b>	<b>Other:</b>
1041 Pct or Dollar Amount	Ordinary.....		
	Short-term..		
	Long-term...		
Grantor Percentage	Ordinary.....		
	Capital Gains		
Annuity/Unitrust percentage			

Name.....			
Street address.....			
Street address line 2.....			
City.....			
State.....			
Zip code.....			
Foreign Address	Region.....		
	Postal code.....		
	Country.....		
Resident state.....			
Telephone number.....			
E-mail address.....			
Identification number.....			
Date of birth.....			
<b>DISTRIBUTIONS</b>		<b>Required:</b>	<b>Other:</b>
1041 Pct or Dollar Amount	Ordinary.....		
	Short-term..		
	Long-term...		
Grantor Percentage	Ordinary.....		
	Capital Gains		
Annuity/Unitrust percentage			

Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.

**2015 FEDERAL ESTIMATED TAX / 1041-ES (12)**

	Payment Info	Voucher Amount
Overpayment applied from 2015.....		
1st Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
2nd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
3rd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
4th Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
Paid With Extension:		
Amount paid.....		
Date paid (m/d/y).....		
Additional Payment Information (include additional federal payments):		

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Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.

2016 STATE ESTIMATED TAX (12)

State:

\_\_\_\_\_

Overpayment applied from 2015.....

Payment Info	Voucher Amount

1st Quarter:

Amount paid.....


Date paid (m/d/y).....

2nd Quarter:

Amount paid.....


Date paid (m/d/y).....

3rd Quarter:

Amount paid.....


Date paid (m/d/y).....

4th Quarter:

Amount paid.....


Date paid (m/d/y).....

Paid With Extension:

Amount paid.....


Date paid (m/d/y).....

Additional Payment Information (include additional state payments):

\_\_\_\_\_  
\_\_\_\_\_





**Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.**

**CAPITAL GAINS & LOSSES (22)**

Note: If you sold any stocks, bonds, or other investment property please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to enclose all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Expenses of Sale	Income Tax Withheld (Box 4)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**TAX REFUNDS (18)**

Note: Tax Refund amounts are automatic unless the prior year return was prepared by another preparer.

	2016 Amount	2015 Amount
State tax refund (claimed as deduction on 2015 return).....		
Federal tax refund.....		

**OTHER INCOME (20)**

Description:


**PASSTHROUGH K-1's (25)**

Entity Type: 1=Fiduciary, 2=S Corporation, 3=Farm Partnership, 4=Remic

Name of K-1 Entity / Employer Identification Number:

<input style="width:20px; height:20px;" type="checkbox"/> <input style="width:20px; height:20px;" type="checkbox"/> <input style="width:20px; height:20px;" type="checkbox"/> <input style="width:20px; height:20px;" type="checkbox"/> <input style="width:20px; height:20px;" type="checkbox"/>		<b>Enclose Schedule K-1's</b>	<b>Entity Type</b>

Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.

**INTEREST (30)**

	2016 Amount	2015 Amount
Investment interest (enclose supporting documents).....		
Other Interest (enclose supporting documents).....		
Mortgage interest (enclose Forms 1098).....		

**TAXES AND FEES (31)**

Note: 2016 amounts for line items below ending with "\*" are automatic unless the prior year return was prepared by another preparer.

State and Local Income Taxes:

1/16 payment on 2015 ES*.....		
Paid with 2015 state extension*.....		
Paid with 2015 state return*.....		
Paid prior yrs. and/or to other states.....		
Nondeductible penalty & interest*.....		

Property/Other Taxes

Property taxes (non-investment).....		
Real property taxes (investment).....		
Other taxes:.....		

Federal Income Tax:

1/16 payment on 2015 Federal ES*.....		
Paid with 2015 extension*.....		
Paid with 2015 return*.....		
Paid for prior years and other.....		
Nondeductible penalty & interest*.....		

Fees:

Fiduciary fees.....		
Attorney and Accountant fees.....		
Tax prep fees.....		

**OTHER DEDUCTIONS (32)**

_____		
_____		
_____		
_____		

**Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.**

**BUSINESS INCOME (21)**

Principal business/profession:  
\_\_\_\_\_

Principal business code:  
\_\_\_\_\_

Business name, if diff. from Form 1041:  
\_\_\_\_\_

Business address, if diff. from Form 1041:  
\_\_\_\_\_

City, if diff. from Form 1041:  
\_\_\_\_\_

State, if diff. from Form 1041:  
\_\_\_\_\_

ZIP code, if diff. from Form 1041:  
\_\_\_\_\_

Employer identification number:  
\_\_\_\_\_

Accounting method (if not cash or accrual):  
\_\_\_\_\_

**General Information:**

- Accounting method: 1=cash, 2=accrual.....
- Inventory method: 1=cost, 2=lower cost/market, 3=other.....
- 1=change of inventory method.....
- 1=first Schedule C filed for this business.....
- Did you or will you file all required Form(s) 1099: 1=yes, 2=no.....
- 1=did not "materially participate".....
- 1=investment.....

2016 Amount	2015 Amount

**Income:**

- Gross receipts or sales.....
- Returns and allowances.....


**Other Income:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_


**Cost of Goods Sold:**

- Inventory at beginning of the year.....
- Purchases.....
- Cost of items for personal use.....
- Cost of labor.....
- Materials and supplies.....


**Other Cost of Goods Sold:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Inventory at end of year.....






Please enter all pertinent 2016 information. Last year's amounts are provided for your reference.

**RENTAL AND ROYALTY INCOME (23) (Continued)**

Expenses:

- Pest control.....
- Plumbing and electrical.....
- Repairs.....
- Supplies.....
- Taxes - real estate.....
- Taxes - other (not entered elsewhere).....
- Telephone.....
- Utilities.....
- Wages and salaries.....

2016 Amount

2015 Amount

2016 Amount	2015 Amount

Other Expenses:

\_\_\_\_\_  
\_\_\_\_\_












