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MEMBERS:
AMERICAN INSTITUTE OF CPAs
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INDIVIDUAL TAX ORGANIZER & ENGAGEMENT LETTER **2017 FORM 1040**

This organizer is designed to assist you in gathering the information required for preparation of your individual income tax returns. Please complete it and provide details and documentation as requested.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to the taxpayers in an envelope clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer. Include the following, if applicable:

W-2 (Wage and Tax Statement)	Schedule K-1 (Forms 1065, 1120S, 1041)
1099-INT (Interest Income)	1099-B (Proceeds from Broker Transactions)
1099-DIV (Dividends & Distributions)	Annual Brokerage Statements
1099-G (Certain Gov't Payments)	1095-A, 1095-B, or 1095-C (Health Insurance)
1099-MISC (Miscellaneous Income)	Form 8886 (Reportable Transaction Disclosure)
1099-R (Retirement Distributions)	SSA-1099 (Social Security Benefit Statement)
1099-S (Proceeds from RE Transactions)	Closing Disclosure (Formerly HUD-1 for Real Estate Sales/Purchases)
1099-SA (Distributions from HSA/MSA)	1098 – Mortgage Interest
5498-SA (HSA/MSA Information)	1098-E (Student Loan Interest Statement)
5498 (IRA Contribution Information)	1098-T (Tuition Statement)
1099 (any other)	Any other Tax Information Statements

Also enclosed is an engagement letter which explains the services that will be provided to you. Please sign the engagement letter and return the signed copy to our office.

The filing deadline for your income tax return is **April 17, 2018**. Your completed tax organizer needs to be received no later than **March 5, 2018**. Any information received after that date may require an extension to be filed for this return.

If an extension of time is required, any tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest. If you don't pay a reasonable estimate of your tax liability, your extension may be deemed invalid, subjecting you to late-filing penalties.

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact us at 401-886-9000.

Very truly yours,

John W. Clegg & Company

Existing clients should update on this page any information that has changed since last year. New clients must complete all of Page 1. All clients must complete pages 2 through 6 and supplemental pages 7 through 9, if applicable. All questions are for calendar year 2017 unless otherwise specified.

Taxpayer's name _____ SSN _____ Occupation _____
 Spouse's name _____ SSN _____ Occupation _____
 Home address _____
 City or town _____ State _____ ZIP code _____

TAXPAYER	SPOUSE
Date of Birth: _____	Date of Birth: _____
Email: _____	Email: _____
(H) (C) (W) Phone: _____	(H) (C) (W) Phone: _____
(H) (C) (W) Phone: _____	(H) (C) (W) Phone: _____
* License: State/ # _____	* License: State/ # _____
Issue Date _____	Issue Date _____
Expiration Date _____	Expiration Date _____

* *This information may be required in order to electronically file your tax returns.*

▶ Dependent Children Who Lived With You All Year:

	FULL NAME	SSN	RELATIONSHIP	BIRTH DATE	Did Dependent Have Income Over \$4,050?
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

▶ Other Dependents:

	FULL NAME	SSN	RELATIONSHIP	BIRTH DATE	NUMBER OF MONTHS RESIDED IN YOUR HOME	% SUPPORT FURNISHED BY YOU	Did Dependent Have Income Over \$4,050?
1.	_____	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____	_____

PERSONAL INFORMATION	YES	NO	If Yes
Did your marital status change?			Explain change
Are you legally married under state law or other jurisdiction?			
If yes, do you want your filing status to be married filing jointly for federal and i. state [if allowable] tax returns?			
If yes, do you and your spouse wish to elect the filing status of married filing ii. separate for federal and state [if allowable] tax returns?			
If no, are you in a domestic partnership, civil union, or other state-defined iii. relationship?			
Can you or your spouse be claimed as a dependent by another taxpayer?			
During 2017, did you or your spouse serve in the military or were you or your spouse on active duty?			
Have you or your spouse been a victim of identity theft and have you contacted the IRS?			Furnish the 6-digit identity protection pin issued by the IRS (if issued)
Are you or your spouse legally blind, per IRS regulations?			Provide physician certification
Do you want to contribute to the Presidential Campaign Fund?			

DEPENDENTS	<input type="checkbox"/> check box if "not applicable"	YES	NO	If Yes
Were there any changes in dependents from the prior year <i>[include non-child dependents for whom you provided more than half the support]</i> ?				Explain change
Did you or your spouse....				
Pay for child care for a dependent under 13 years of age while you worked or looked for work?				Provide provider's name, address, EIN or SSN
Have any children under age 18 with unearned income more than \$2,100?				
Have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$1,050?				
Adopt a child or begin adoption proceedings?				
Other Dependent Matters				
Did any dependent child 19-23 years of age attend school less than 5 months?				Explain
Are you entitled to a dependency exemption due to a divorce decree?				Provide copy of divorce decree
Are any of your dependents non-US citizens or non-US residents?				

HEALTHCARE	YES	NO	If Yes....
Did you or your spouse....			
Maintain minimum essential health coverage for all members of your household for all months of 2017?			You MUST include Forms 1095-A, 1095-B, and/or 1095-C
Have any transactions pertaining to a health savings accounts [HSA] ?			Attach Form 1099-SA
Have any transactions pertaining to a medical savings account [MSA] ?			Attach Form 1099-SA
Use all distributions reported on Form 1099-SA for qualified medical costs?			
Receive any distributions from long-term care insurance contracts?			Attach Form 1099-LTC
Lose your job because of foreign competition and pay for your own health insurance?			

HEALTHCARE

If you or your spouse were self-employed....	YES	NO	If Yes....
Were you or your spouse eligible to be covered under an employer's health plan at another job?			Provide number of months covered
Were you or your spouse eligible to be covered under an employer's long-term care plan at another job?			Provide number of months covered

INVESTMENTS

Did you or your spouse....	YES	NO	If Yes....
Have any debts canceled, forgiven, or refinanced?			Provide details
Enter into or collect on any installment contracts this year?			Provide details
Start or purchase a business, rental property, or farm or acquire any new interest in any partnership or S Corporation?			Provide details
Sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation?			Provide details
Receive a Schedule K-1 from a pass-through entity [i.e. S Corporation, Partnership, LLC, Estate or Trust]?			Provide Schedule K-1
Sell, exchange, or purchase any real estate?			Provide HUD Statement
Receive or exercise any stock options or dispose of any stock acquired under a qualified employee stock purchase plan [ESPP]?			Provide details
Receive any restricted stock?			Provide details
Engage in any put or call transactions?			Provide details
Close any open short sales during the year?			Provide details
Sell any securities not reported on your Form 1099-B?			Provide details
Have any securities that became worthless or loans that became uncollectible?			Explain and provide details

DEDUCTIONS AND CREDITS

Did you or your spouse....	YES	NO	If Yes....
Contribute property [other than cash] with a fair market value of more than \$5,000 to a charitable organization?			Attach qualified appraisal
Make a qualified charitable distribution from an IRA?			Provide details
Obtain the required written acknowledgments substantiating charitable contributions of \$250 or more?			
Incur any casualty or theft losses?			Provide details
Make any large purchases, such as vehicles or boats?			Provide details & sales tax paid
Incur any casualty or loss attributable to a federally declared disaster?			Provide details
Purchase a new alternative technology vehicle, including a qualified plug-in electric drive motor vehicle?			Provide details
Use gasoline or special fuels for business or farm purposes [other than for a highway vehicle]?			Provide number of gallons used
Install any alternative energy equipment in your residence such as solar water heaters or solar electricity equipment [photovoltaic]?			Provide supporting invoices

RETIREMENT OR SEVERANCE

 check box if "not applicable"

	YES	NO	If Yes....
Are you or your spouse covered by a qualified employer's retirement plan?			
Do you want to make a deductible IRA contribution, if eligible?			

RETIREMENT OR SEVERANCE	<input type="checkbox"/> check box if "not applicable"	YES	NO	If Yes....
Contribute to an IRA or ROTH IRA in 2017 or 2018 for tax year 2017?				Provide contribution type, date, and amount
Convert an existing IRA to a ROTH IRA?				Attach Form 1099-R
Receive a distribution from an IRA, retirement plan, an annuity plan, tax-sheltered annuity, or deferred compensation plan and convert it to a ROTH IRA?				Provide rollover amount
Receive or "convert" a lump sum distribution from your employer's retirement plan and roll it into another plan or IRA account?				Attach Form 1099-R
Turn age 70 1/2 and have money in an IRA or other retirement account without taking the required minimum distribution [RMD]?				Provide statements
Retire or change jobs?				
Receive deferred, retirement, or severance compensation?				Provide date received
Receive any distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution?				Attach Form 1099-R
Inherit an IRA or other type of retirement account?				Provide details

PERSONAL RESIDENCE					
Did you or your spouse....	YES	NO	If Yes....		
Move and change your address?			Provide new address & move date		
Move to a different home because of a change in the location of your job?			Explain		
Claim a homebuyer credit for a home purchased in 2008?					
Withdraw any amounts from your IRA or ROTH IRA to acquire a principal residence?					
Have total mortgages on your 1st and/or 2nd residence greater than \$1,000,000?	Balance	Interest Rate			Provide Form 1098, principal balance, and interest rate
Have an outstanding home equity loan?	Balance	Interest Rate			Provide Form 1098, principal balance, and interest rate
Claiming a deduction for mortgage interest paid to a financial institution and someone else received the Form 1098?			Explain		
Receive any mortgage assistance payments?			Attach Form 1098-MA		

SALE OF HOME	<input type="checkbox"/> check box if "not applicable"			
Did you or your spouse....	YES	NO	If Yes....	
Sell your home?			Provide HUD Statement & Form 1099-S (if received)	
If yes, did you or your spouse...				
Receive a Form 1099-S?			Attach Form 1099-S	
Own and occupy the home as your principal residence for at least (2) years of the (5) year period prior to sale?				
Ever rent out this property?			Provide number of days	
Use any portion of the home for business purposes?				
Sell a principal residence within the last two years?			Provide details	
At the time of sale, was the residence owned by the taxpayer, spouse, or joint?	TAXPAYER	SPOUSE	JOINT	

MISCELLANEOUS

Did you or your spouse....	YES	NO	If Yes....
Have any other income or winnings that you received in 2017 which was not reported to you on any of the enclosed documents?			Provide details
"Mine," buy, sell, or exchange virtual currency; use a virtual currency to pay for goods or services; or receive a virtual currency as payment for goods or services?			Provide details
Pay in excess of \$1,000 in any quarter, or \$2,000 during the year for domestic services performed in or around your home to individuals who could be considered <u>household employees</u> ?			Provide details
Receive unreported tip income of \$20 or more in any month?			Provide details
Receive a punitive damage award or an award for damages other than for physical injuries or illness?			Provide details
Engage in any bartering transactions?			Provide details
Receive any disability payments?			
Receive any unemployment compensation?			Provide Form 1099-G
Receive or pay any alimony?			Provide details
Surrender any U.S. Savings Bonds? <i>(if filing on behalf of a deceased taxpayer, did the decedent own any U.S. Savings Bonds at their date of death?)</i>			Provide Form 1099-INT
Incur expenses as an elementary or secondary educator?			Provide details and amounts
Realize a gain on property, which was taken from you by destruction, theft, seizure, or condemnation?			Explain and provide details
Become aware of any changes to your income, deductions, and credits reported on any prior years' returns?			Provide details
Receive a notice from the IRS or other taxing authority of any changes in prior year returns?			Provide copy of correspondence
Prepare or update estate planning documents within the last three years [wills, trusts, power of attorney, etc.]?			

EDUCATION

check box if "not applicable"

Did you or your spouse....	YES	NO	If Yes....
Pay any student loan interest?			Attach Form 1098-E
Withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?			Attach Form 1099-R
Withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program [Section 529 Plan]?			Attach Form 1099-Q
Incur any post-secondary education expenses, such as tuition for yourself or your children?			Attach Form 1098-T

QUALIFIED STATE TUITION PLANS

Did you or your spouse....	YES	NO	If Yes....
Contribute to a Qualified State Tuition Plan [Section 529 Plans]?			
If yes, provide the following....			
Designated Beneficiary	State Sponsoring Plan		2017 Amount Contributed

GIFTS

Did you or your spouse....	YES	NO	If Yes....
Make any gifts, including birthday, holiday, anniversary, graduation, etc., or provide financial assistance with a total [aggregate] value in excess of \$14,000 to any individual?			Provide details
Make any gifts of difficult-to-value assets [such as non-publicly traded stock] to any person regardless of value?			Provide details
Make any gifts to a trust [including life insurance trusts] for any amount?			Provide details
Forgive any indebtedness to any individual, trust, or entity?			Provide details

FOREIGN MATTERS

Did you or your spouse....	YES	NO	If Yes....
Have any interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, retirement account, or other financial account? If yes, did the aggregate amount in your foreign account(s) exceed \$10,000 <i>at any time</i> during the year?			Provide details
Create or transfer money or property to a foreign trust?			Provide details
Become a grantor or transferor for a foreign trust?			Provide details
Perform any work outside of the US and pay foreign taxes?			Provide details
Have foreign unearned income and pay foreign taxes?			Provide details
Own, directly or indirectly, more than 10% of a foreign corporation?			Provide details
Perform services as an officer or director of a foreign corporation?			Provide details
File any foreign tax returns or information reporting forms?			Provide copy of form(s)

SALES AND USE TAX

Did you or your spouse....	YES	NO	If Yes....
Make any out of state or online purchases and not pay resident sales tax?			Provide details
Do you wish to utilize the state Use Tax Table to calculate the use tax owed based on your adjusted gross income?			Provide details of individual purchases of \$1,000 or more requiring use tax payment

OTHER TAX RETURN INFORMATION (ATTACH ADDITIONAL SHEETS IF NECESSARY)

THANK YOU !

Your assistance in completing this tax organizer will assist us in preparing complete and accurate tax returns.

SUPPLEMENTARY TAX INFORMATION

ESTIMATED TAX PAYMENTS

check box if "not applicable"

Did you....	YES	NO	If Yes....
Make federal and state estimated tax payments?			Provide payment dates & amounts below
Due Date	Payment Date	Federal	Rhode Island
4/15/2017			
6/15/2017			
9/15/2017			
1/15/2018			
Prior Year Overpayments Applied			

TAX PLANNING

Do you expect any of the following to occur in 2018 -	YES	NO	If Yes....
Change in your marital status or number of dependents?			Provide details
Substantial change in your income or deductions?			Provide details
Substantial change in your withholdings?			Provide details
Next Year's Estimated Taxes -	YES	NO	If Yes....
Do you want any overpayment of taxes in 2017 applied to 2018 estimated taxes?			Provide details

DIRECT DEPOSIT/ELECTRONIC WITHDRAWAL

With regards to direct deposit and electronic withdrawal....	YES	NO	If Yes....
Do you want any federal or state refunds deposited directly to your bank account?			
Do you want to pay a federal and state balance due using electronic withdrawal?			Provide date withdrawal should occur
Is account information the same as your 2016 return?			No additional information required
For new clients or account changes in 2017, please provide....			
Name of Financial Institution			
Financial Institution Routing Number			
Account Owner (s)			
Account Number	Account Type		
	Checking _____	Savings _____	

SUPPLEMENTARY TAX INFORMATION

ITEMIZED DEDUCTIONS *(complete this page only if greater than standard deduction)*

STANDARD DEDUCTION	2017
Married filing joint	\$ 12,700
Head of Household	\$ 9,350
Single or Married Filing Separate	\$ 6,350

ITEMIZED EXPENSES

check box if "not applicable"

Please provide amount paid for the following -

MEDICAL	TAXPAYER	SPOUSE	TOTAL
Prescription medicines and drugs			
Total Medicare insurance premiums paid			
Total medical insurance premiums paid <i>[non-Medicare]</i>			
Long-term care insurance premiums paid			
Long-term care expenses			
Total insurance reimbursement received			
Number of miles traveled for medical care			
Doctors, dentists, etc.			
Hospitals			
Lab Fees			
Eyeglasses and contacts			
Other medical expenses			
TAXES PAID			
Personal property taxes paid <i>[include vehicle taxes]</i>			
General sales taxes paid on specified items			
Real estate taxes paid			
Other taxes paid			
MORTGAGE INTEREST			
Mortgage interest paid and points reported to you on Form 1098 <i>[provide Form 1098]</i>			
Mortgage interest paid <i>and</i> not reported on Form 1098			
CHARITABLE CONTRIBUTIONS			
Cash contributions <i>[paid by cash, check, or credit card]</i>			
Noncash contributions <i>[provide donation dates & detail]</i>			
INVESTMENT EXPENSES			
MISCELLANEOUS			
Union and professional dues			
Tax preparation fees			
Investment management fees <i>[excluding those paid inside retirement accounts]</i>			
Safe Deposit Box			
Unreimbursed employee expenses			
Gambling losses			
Investment expenses			

SUPPLEMENTARY TAX INFORMATION

BUSINESS INCOME <input type="checkbox"/> <i>check box if "not applicable"</i>	YES	NO	If Yes....
Was there any change in determining quantities, costs or valuations between opening and closing inventory?			
Were you involved in the operation of this business on a regular, continuous and substantial basis?			
Did you incur expenses for the business use of your home?			Provide expense details and square footage
Were any assets sold, retired or converted to personal use?			List sale date and sale price
Were any assets purchased?			Provide copy of purchase invoices
Is the business still in operation at year end?			
Have you prepared or will you prepare all required Forms 1099 [most commonly Form 1099-MISC]?			
Have evidence to support your deductions for travel, entertainment, or business gift expenses? <i>[The law requires that adequate records be maintained for T&E and gift expenses. The documentation should include amount, time and place, date, business purpose, description of gift(s) (if any), and business relationship of recipient(s).]</i>			
Have evidence to support the business use percentage claimed on listed property?			
Use or plan to use self-employment income to make a retirement plan contribution?			Provide plan type and amounts contributed
What is the cost of inventory on hand at 12/31?			
What is the method used to value closing inventory?			

RENTAL PROPERTY <input type="checkbox"/> <i>check box if "not applicable"</i>	Number of Days
During the year....	
How many days was the property available for rent?	
How many days was the property rented at fair market value?	
How many days was the property used personally [including use by family members]?	