

Prepared By:

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Prepared For:

2016 Client Organizer

Gerlach Accounting, LLC

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March 15, 2017

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Dear ,

The attached information is designed to help you gather tax information needed to prepare your 2016 income tax return. We pride ourselves on preparing tax returns that maximize tax benefits and include all deductions that apply. In order to prepare accurate and complete returns for you we need your help.

We require all clients to complete this package as soon as possible, but no later than March 27, 2017.

Please make sure that it contains all the necessary tax documentation when submitted. This approach decreases the likelihood errors will be made and tax saving opportunities missed.

How to complete the package:

1) Please read and sign the enclosed Personal Tax Return Engagement Letter. Send it with your completed questionnaire and photocopies of other documentation.*

2) Please answer **ALL** questions on the Individual Tax Questionnaire. Include photocopies of requested information, documents and statements and return the package to our office.*

3) Make one sided photocopies of all tax documents. **Send us the copies and retain the originals.***

4) NEW!!! this year - the Bank & Identity Authentication sheet must be completed in full. It is marked "Lite-6 Bank & Identity Authentication" in the lower right corner of the page after the numbered pages of the organizer.

** You may also scan all documents into one file and upload it to your client portal. (No need to scan and label each document separately.) If you do not yet have a portal, please call and we will establish one for you.*

Thank you for the opportunity to serve you.

Teri Gerlach
Gerlach Accounting, LLC

TAX CHANGES FOR 2016

For information about any additional changes to the 2016 tax law or any other developments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

The tax items for tax year 2016 of greatest interest to most taxpayers include the following dollar amounts:

- For tax year 2016, the 39.6 percent tax rate affects single taxpayers whose income exceeds \$415,050 (\$466,950 for married taxpayers filing jointly), up from \$413,200 and \$464,850, respectively. The other marginal rates - 10, 15, 25, 28, 33 and 35 percent - and the related income tax thresholds for tax year 2016 are described in the revenue procedure.
- The standard deduction for heads of household rises to \$9,300 for tax year 2016, up from \$9,250, for tax year 2015. The other standard deduction amounts for 2016 remain as they were for 2015: \$6,300 for singles and married persons filing separate returns and \$12,600 for married couples filing jointly.
- The limitation for itemized deductions to be claimed on tax year 2016 returns of individuals begins with incomes of \$259,400 or more (\$311,300 for married couples filing jointly).
- The personal exemption for tax year 2016 rises \$50 to \$4,050, up from the 2015 exemption of \$4,000. However, the exemption is subject to a phase-out that begins with adjusted gross incomes of \$259,400 (\$311,300 for married couples filing jointly). It phases out completely at \$381,900 (\$433,800 for married couples filing jointly.)
- The Alternative Minimum Tax exemption amount for tax year 2016 is \$53,900 and begins to phase out at \$119,700 (\$83,800, for married couples filing jointly for whom the exemption begins to phase out at \$159,700). The 2015 exemption amount was \$53,600 (\$83,400 for married couples filing jointly). For tax year 2016, the 28 percent tax rate applies to taxpayers with taxable incomes above \$186,300 (\$93,150 for married individuals filing separately).
- The tax year 2016 maximum Earned Income Credit amount is \$6,269 for taxpayers filing jointly who have 3 or more qualifying children, up from a total of \$6,242 for tax year 2015. The revenue procedure has a table providing maximum credit amounts for other categories, income thresholds and phase-outs.
- For tax year 2016, the monthly limitation for the qualified transportation fringe benefit remains at \$130 for transportation, but rises to \$255 for qualified parking, up from \$250 for tax year 2015.
- For tax year 2016 participants who have self-only coverage in a Medical Savings Account, the plan must have an annual deductible that is not less than \$2,250, up from \$2,200 for tax year 2015; but not more than \$3,350, up from \$3,300 for tax year 2015. For self-only coverage the maximum out of pocket expense amount remains at \$4,450. For tax year 2016 participants with family coverage, the floor for the annual deductible remains as it was in 2015 -- \$4,450, however the deductible cannot be more than \$6,700, up \$50 from the limit for tax year 2015. For family coverage, the out of pocket expense limit remains at \$8,150 for tax year 2016 as it was for tax year 2015.
- For tax year 2016, the adjusted gross income amount used by joint filers to determine the reduction in the Lifetime Learning Credit is \$111,000, up from \$110,000 for tax year 2015.
- For tax year 2016, the foreign earned income exclusion is \$101,300, up from \$100,800 for tax year 2015.
- Estates of decedents who die during 2016 have a basic exclusion amount of \$5,450,000, up from a total of \$5,430,000 for estates of decedents who died in 2015.

GERLACH ACCOUNTING, LLC
PERSONAL TAX RETURN ENGAGEMENT LETTER
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We are pleased to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide regarding the preparation of your income tax return(s) and tax planning services.

We will prepare your (and your dependent(s), if applicable) 2016 federal income tax return(s) and income tax returns for the state and local taxing authorities in which you deemed yourself a resident in 2016 (collectively, the "returns"). This engagement pertains only to the 2016 tax year and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority.

We will prepare the returns from information that you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the information you submit. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist.

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 this information from you, as noted above, by March 27, 2017, it may be necessary to pursue extensions of the due date of your returns.** Ultimately, you may be subject to late filing penalties on your 2016 income tax return, and, if applicable, underpayments of estimated tax penalties because of this delay.

Throughout the year 2017, we may be called upon to provide tax planning advice or services. If such services are requested by you, all of the terms, conditions and representations of this engagement letter shall apply.

We may encounter instances where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf, the alternative which you select after having considered the information provided by us.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors, including, but not limited to: the time spent and the complexity of the services we will perform. In addition, you agree to reimburse us for any out-of-pocket costs incurred in connection with the performance of our services.

Our fees and costs are due and payable upon receipt. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent.

If we do not receive this letter from you, in fully executed form, but we receive supporting documentation requested therein, then such receipt by our offices shall be deemed to evidence your acceptance of all of the terms set forth in this letter and in the **ADDITIONAL TERMS, CONDITIONS, AND REPRESENTATIONS** attached hereto and we will commence with the tax return preparation process. However, under no circumstances, shall we sign a completed tax return or prepare an extension until we receive from you this signed engagement letter.

You agree that notwithstanding anything to the contrary herein, your domicile, or the location at which this agreement shall be signed, this contract of engagement shall be deemed to have been entered into at our office and any dispute arising under this contract or matters relating to it shall be interpreted, governed, and resolved exclusively by the laws of the state of our office.

Included with this engagement letter you will find an **INDIVIDUAL TAX QUESTIONNAIRE**. You are required to complete this document. Doing so will help ensure the most accurate tax filing possible. If any question is left blank, the answer will be assumed to be "no" or "\$0".

We look forward to providing our services to you. If you have any questions concerning the terms of this engagement, please feel free to ask us. If you agree with the terms of this engagement letter and the **ADDITIONAL TERMS, CONDITIONS AND REPRESENTATIONS** as attached, please sign below and return it to us. These engagement terms will apply until either you or we cancel them.

ACCEPTED AND AGREED:

Taxpayer Signature

Date

Spouse Signature (if applicable)

Date

Very truly yours,

Gerlach Accounting, LLC

Pursuant to applicable U.S. Treasury Regulations, we must advise you that any tax advice included in this communication is not intended or written to be used, and cannot be used, by a recipient for avoiding penalties that may be imposed on the recipient by any governmental taxing authority or agency.

ADDITIONAL TERMS, CONDITIONS, AND REPRESENTATIONS

1. We are responsible for preparing only the state and local returns which we have historically prepared and which you authorize us to prepare. If you have taxable activity in a state or local municipality that has not historically been recognized on a return filing, please discuss with us. We will assist you in determining whether or not a filing requirement exists with the state or local municipality.
2. Our engagement will be fulfilled upon delivery of the completed return(s) to you. Therefore, you have the final responsibility for the tax return(s) and should review them carefully. We will mail your return(s) or send your return(s) to your secure client portal for your review together with Form 8879 which you must complete, sign, and return to us. We will not e-file until we have received the Form. In the event that you have an amount due, we will send a voucher for the amount due with the returns.
3. Pursuant to standards prescribed in the IRS Circular 230 and IRC 6694, we are forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return or we have a reasonable basis for a tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority is generally viewed by tax professionals as requiring at least a 40% probability that the tax position taken will be sustained on its merits. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.
4. To the best of your knowledge and belief, and unless specifically indicated to us that the representation below cannot be made, you confirm that:
You have disclosed all related party transactions between you, family members and/or a business in which the business shareholders, partners or members have a related interest with you. These types of transactions include borrowing and/or lending funds, paying and/or receiving rents, buying and/or selling products or property, and performing and/or receiving services.
5. **Foreign Accounts:** If you have a financial interest in, or signature or other authority over bank accounts, securities, or other financial accounts having a value exceeding \$10,000 in a foreign country, you are required to report such a relationship. Such filing requirements apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial account(s), even if the taxpayer does not have foreign account(s). For example: a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. If you fail to disclose the required information to the U.S. Department of the Treasury, the failure to disclose may result in substantial civil and/or criminal penalties.

If you and/or your entity have a financial interest in any foreign accounts, the U.S. Department of the Treasury requires that you file the FinCEN Report 114 Form. **Note that the form must be filed by April 15 this year. OUR FIRM WILL NOT PREPARE THE FinCEN REPORT 114 FORM**, but you must still provide us with the names of the foreign country or countries where such accounts, securities, or financial accounts are located.

6. **Pass-Through Entity:** You must disclose if you materially participated in any entity (such as an S-Corporation, LLC, or Partnership) in which the tax attributes from that entity passed through to you.

Note: Any determination of material participation in a pass-through entity is complex and based on certain facts and circumstances that may be particular to your personal situation. If you are unsure as to whether you did materially participate in a pass-through entity, please contact us.

7. **You should retain all documents, cancelled checks and other data that form the basis of income and deductions.** These may be necessary to prove the accuracy and completeness of the return(s) to a taxing authority and, as such, you should retain and protect these records. You are responsible for substantiating any amount upon which a deduction is taken on the return. The type of deduction taken will determine the specific substantiation needed. If you are unsure as to whether or not the information you possess is sufficient to substantiate a deduction, please call us.
8. In the interest of facilitating our services to you, we may communicate with you by means of electronic communications, such as fax, email, or via our client portal. Such communications may include information that is confidential to you. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement. Additionally, it is our belief that electronic communication provides the greatest privacy by eliminating paper trails of confidential information. As such, and unless you tell us otherwise, the client copy of the prepared tax return will be presented back to you in a PDF file format via our web-based client portal. If you would still like us to send you a paper copy of the tax return, please contact our office.
9. If you own a business and it maintains a retirement or other benefit plan covering owners and/or employees, you may be required by the Internal Revenue Service and/or other agencies to file additional reports or forms not included within the annual income tax filing. The preparation and submission of these reports and forms is not within the scope of our engagement.
10. Unless you tell us otherwise, we will presume that you authorize us to discuss certain aspects of your tax returns with the IRS and certain state/local municipalities, if necessary.

INDIVIDUAL TAX QUESTIONNAIRE

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Completion of this Questionnaire is Mandatory

Below you will find a checklist of common items used to prepare your individual tax return. Please provide photocopies of the following tax support documents (as applicable) when delivering your tax information to us for the preparation of your 2016 Individual Income Tax return.

ITEMS OF INCOME

- W-2** (Compensation - Wages/Salary)
- W-2G** (Certain Gambling Winnings)
- 1095-A** (Health Insurance Marketplace Statement)
- 1099-INT** (Interest Income)
- 1099-DIV** (Dividend Income)
- 1099-OID** (Original Issue Discount)
- 1099-B and Realized Gains/Loss Statements** (Capital Gains/Losses)
- 1099-S Settlement Sheets, Cost Basis** (Sale of Real Estate)
- 1099-MISC and Associated Expenses** (Self Employment/Business Income)
- 1099-MISC and Associated Expenses** (Rental Real Estate Income)
- K-1** (Partnership, S-Corporation, Trust/Estate Income)
- 1099-G** (State/Local Tax Refunds)
- 1099-R** (IRA and Pension Income)
- 1099-SSA** (Social Security Benefits)
- 1099-G** (Alimony and Unemployment Compensation)
- 1099-LTC** (Long Term Care)
- 1099-C** (Cancellation of Debt Income)
- Other Income: (Specify) _____

ADJUSTMENTS TO INCOME

- 1099-SA/S** (Health Care expenses paid for by HSA)
- IRA/SEP Contributions**
- 1098-T** (Tuition Expenses Paid)
- 1099-Q** (Tuition Plan Contributions/Withdrawals)
- 1098-E** (Student Loan Interest Paid)
- 5498** (IRA contribution information)
- Other Adjustments: (Specify) _____

ITEMS OF DEDUCTIONS AND CREDITS

- Medical Expenses
- 1098 or Real Estate Tax Bills** (Real Estate Taxes)
- 1098** (Mortgage Interest)
- Investment Interest Expense
- Charitable Contributions and Mileage
- Unreimbursed Business Expenses
- Other Deductions: (Specify) _____
- Child and Dependent Care Expenses
- Non-Business Energy Credits: (Specify) _____
- Residential Energy Efficient Credit: (Specify) _____
- Other Credits: (Specify) _____

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

** You may also scan all documents into one file and upload it to your client portal. If you do not yet have a portal, please call and we will establish one for you.*

PLEASE ANSWER ALL QUESTIONS. UNANSWERED ITEMS WILL BE TREATED AS A "NO" RESPONSE AND BLANK AMOUNTS WILL BE TREATED AT \$0 AMOUNTS.

PERSONAL INFORMATION

YES NO

Prior year clients - see attached Personal Information Sheet

Did your marital status change during the year? Explain: _____

If married, do you and your spouse want to file separate returns? _____

Did your address change during 2016? If so, please provide new address. _____

What is your current e-mail address? _____

What is your current phone number?
Home _____ Work _____ Cell _____

DEPENDENTS

YES NO

Can you or your spouse be claimed as a dependent by another taxpayer? _____

Did you add or lose any dependents during 2016?
If Yes, please fill out the Personal Information form as attached. _____

Were any dependents age 19-23 in school full time for less than five months during the year? _____

Do you have any children under the age of 18 or under the age of 24 and who were full time students with wages, interest or dividend income over \$1,000 or who sold any stock in 2016?
If yes, do you want us to prepare their return? _____

Did you adopt a child or begin adoption proceedings during 2016? _____

Did you pay daycare expenses for children age 12 or under or disabled adult dependents? _____

SCHEDULE A - ITEMIZED DEDUCTIONS INFORMATION

YES NO

Was your Mortgage Debt secured by your principal residence used for a purpose other than the purchase or improvement of your home? _____

Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098? If so, please specify: _____

SCHEDULE A - ITEMIZED DEDUCTIONS INFORMATION (CONT.) **YES** **NO**

Did you pay any points to refinance your mortgage? If so, provide information: _____

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, provide information: _____

Did you purchase a car, boat or other large item and pay sales tax? If yes, describe: _____

Did you make any Charitable Contributions in 2016?
If Yes, please fill out the applicable Form A-3 as attached.

NH Residents: Did you pay the Town to register vehicles? If so, how much? \$ _____

Did you incur any casualty or theft losses during the year? If so, provide details _____

Did you pay union or professional dues, incur uniform, un-reimbursed auto or certain investment expenses or have gambling losses (to the extent of winnings). If so, please provide details: _____

SCHEDULE B - INTEREST & DIVIDEND INCOME **YES** **NO**

Did you have any Tax Exempt Income? If so, please provide statements. _____

SCHEDULE C - BUSINESS INCOME AND EXPENSES **YES** **NO**

Did you make payments of fees and/or other non-employee compensation, interest, rents, royalties, real estate transactions, annuities, or pensions? If yes, did you file all required Forms 1099? _____

Did you start or dispose of a business in 2016? If so, please discuss the matter with us. _____

If you are a Schedule C filer, please provide the amount you paid in health insurance premiums for yourself, spouse and your dependents. \$ _____

If you or your spouse are self-employed, are 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? _____

SCHEDULE C - BUSINESS INCOME AND EXPENSES (CONT.)

YES **NO**

Business car expenses must be substantiated with mileage logs and trip sheets for each trip. Please provide the information below for which you have appropriate substantiation.

Total Business Miles from 1/1/2016 to 12/31/2016 _____

Total non-Business Miles from 1/1/2016 to 12/31/2016 _____

Please provide us with a list of your related business expenses, any newly acquired business assets, business-related car expenses and business use of home expenses.

NOTE: *Business clients who use Quickbooks need not complete Schedule C*

PURCHASES, SALES AND DEBTS

YES **NO**

Did you sell any securities, bonds or other investment property?
If so, please attach Form(s) 1099 and a statement of cost basis, dates of purchase, shares acquired, shares sold, date of sale and sale price.

Did you sell any other type of asset (rental real estate, land, collectibles, etc.) for which you did not receive a Form 1099? If yes, give details:

Was the sale of any asset in conjunction with a plan to acquire a like-kind asset in a 1031 exchange?

If you sold at a loss, did you buy back the identical security sold within 30 days before or after the sale? If yes, please explain.

Did you have any debts canceled, forgiven or refinanced during 2016?

Did you purchase, continue, or sell a rental property or farm, or acquire or sell any interest in any Partnership or S Corporation during 2016?
Please provide us with the K-1's as soon as they are available.

During the past year, are you or did you become a beneficiary of a trust or estate in which you have or are to receive a Schedule K-1?

Did you receive stock options from your employer, exercise any stock options granted or dispose of any stock acquired under a qualified employee stock purchase plan? If so, provide support (statements/schedules from your employer)

Did you engage in any put or call transactions? If yes, please provide details.

Do you hold any securities or debts that became worthless during the year?
If yes, provide details _____

HOME/REAL ESTATE TRANSACTIONS

YES **NO**

Did you purchase your principal residence and claim the Homebuyer Credit in a prior year? _____

 If yes, did the residence with respect to the credit, cease to be your personal residence in 2016? _____

Did you refinance your mortgage or take out a home equity loan during 2016? If yes, explain. _____

Did you use any of the proceeds for anything other than improving your principal residence? If yes, please explain. _____

Did you sell, exchange or purchase any real estate in 2016? If so, please attach the closing statements. _____

Did you sell your Primary Residence in 2016? If no, go on to the next section. _____

 If yes, did you own and 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 claim Homebuyers Credit relative to the residence sold? _____

 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 residence was owned by the:

 Taxpayer _____ Spouse _____ Both _____

IRA/PENSION DISTRIBUTIONS & CONTRIBUTIONS

YES **NO**

Did you withdraw any amounts from your Individual Retirement Account (IRA), Roth IRA, or pension plan? Indicate amount and provide all 1099Rs. _____

Total withdrawal/distribution: \$ _____

 If so, was it to acquire a principal residence or pay for qualified higher education? _____

Did you make a contribution to a retirement plan, 401K, SIMPLE, SEP, or IRA that is not reported on your W-2 or K-1? If so, indicate amount and type of plan. _____

Taxpayer Total Contribution: \$ _____ Spouse Total Contribution: \$ _____

Were any non-deductible IRA contributions made? _____

If eligible, would you or your spouse like to make a regular or ROTH IRA contribution for 2016? _____

Did you retire or change jobs in 2016? _____

Did you or your spouse turn age 70 1/2 during the year and have money in an IRA or other retirement account without taking a distribution? _____

 Have you taken your Required Minimum Distribution? _____

IRA/PENSION DISTRIBUTIONS & CONTRIBUTIONS (CONT.)

YES **NO**

Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA? _____

Were any distributions from your IRA and/or Roth IRA made to a charitable organization? _____

Have you previously made non-deductible retirement contributions that give you non-taxable basis when you take distributions in the future?
If yes, supply details: _____

AFFORDABLE CARE ACT

YES **NO**

Did you, your spouse, and your dependents have qualifying health coverage in 2016? _____

If Yes:

Was it for the entire year? _____

Was it through an employer? _____

Was it through the Marketplace? _____

(If yes, please see "ACA - Health Insurance Marketplace Statement" attached.)

Was it through a government sponsored program? _____

Please include any paperwork received (Form 1095A) as proof of coverage.

If No:

Do you qualify for an exemption from coverage? _____

Was your exemption granted from the Marketplace? _____

Exemption explanations can be found on the IRS.gov website.

GIFTS

YES **NO**

Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, contribution to 529 plan, etc. with a total aggregate value in excess of \$14,000 to any individual during the year? _____

Did you 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 forgive any indebtedness to any individual, trust, or entity during the year? If yes, please explain. _____

MISCELLANEOUS

YES **NO**

Did you pay any student loan interest? Attach form 1098-E. _____

Did you or your dependents incur any post-secondary education expense, such as tuition? Attach for 1098-T. _____

Dependent's Name _____ Tuition Amt \$ _____

Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (529 Plan)? If yes, include Form 1099-Q. _____

Did you move to a different home because of a change in the location of your job? _____

Did you have any Household Employees who you paid in excess of \$1,000 in any quarter, or \$1,900 for the entire year? _____

If yes, did you file Employment Tax Returns? _____

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 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? If yes, **YOU** must e-file Report of Foreign Bank and Financial Accounts (FBAR), FinCEN Report Form 114 through the Financial Crimes Enforcement network by **April 15. Failure to file can result in substantial penalties. We need to discuss this prior to completing your return Gerlach Accounting, LLC will not prepare the FinCEN Report Form 114.** _____

Did you create or transfer money or property to a foreign trust? _____

Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year? _____

Have you received a punitive damage award/settlement or an award from damages other than for physical illness or injury? _____

Were you notified by the IRS or other taxing authority of any changes in prior year returns? _____

Are you a teacher? If so, did you incur out of pocket expenses? _____
How much? \$ _____

Did you receive any payments from insurance companies, legal settlements, disability payments or other taxable income? _____
If yes, indicate amount: \$ _____

MISCELLANEOUS (CONT.)

YES **NO**

Did you or your spouse have any transactions pertaining to a Health Savings Account (HSA) or Medical Savings Account (MSA) during 2016? If you received a distribution from an HSA or MSA, please attach Form 1099-SA. _____

With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2016? _____

Did you engage in any bartering transactions? _____

Did you take any Energy credits on prior years' tax returns? If yes, please describe: _____

Did you purchase or place into service any property that may qualify for solar, wind, or thermal source energy credits? If so, please go to https://www.energystar.gov/about/federal_tax_credits _____

Did you or your spouse make any contributions to a Qualified State Tuition Plan (Section 529 plan) or a Coverdell Educational Savings Account during 2016? If yes, enter the following: _____

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2016 Amount Contributed
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

YES **NO**

Did you have any work outside of the U.S. or pay any foreign taxes? _____

Have you been involved in a reportable transaction? These are transactions which produce questionable tax shelters, provide refunds of lost tax benefits, and/or require strict confidentiality of the transaction's tax benefits which results in significant amounts of losses with book to tax differences or provides tax credits with holding periods of less than 45 days. Tax avoidance transactions are included in this category. _____

LOCAL EIT RETURNS

YES **NO**

Does your resident jurisdiction require the filing of a local Earned Income Tax/School Tax Return? **It is the taxpayer's responsibility to inform us if a local Earned Income Tax return is required within their resident jurisdiction. Please provide the local forms whenever possible.** _____

FEDERAL, STATE & CITY TAX PAYMENTS

YES NO

Refund Application: If you have an overpayment of 2016 taxes, your refund will be mailed to you unless you would rather it be:

- Refunded via Direct Deposit (attach voided check)
- Applied to your 2017 estimated tax liability

____ ____
____ ____

FEDERAL, STATE & CITY ESTIMATED TAX PAYMENTS

	<u>DATE PAID</u>	<u>FEDERAL AMOUNT</u>	<u>STATE #1 AMOUNT</u>	<u>STATE #2 AMOUNT</u>	<u>LOCAL AMOUNT</u>
2016_1st Qtr. ES due 04/15/2016	_____	_____	_____	_____	_____
2016_2nd Qtr. ES due 06/15/2016	_____	_____	_____	_____	_____
2016_3rd Qtr. ES due 09/15/2016	_____	_____	_____	_____	_____
2016_4th Qtr. ES due 01/15/2017	_____	_____	_____	_____	_____

YES NO

With your authorization, Gerlach Accounting, LLC will be able to discuss your 2016 tax return with the Internal Revenue Service. Do you object to our firm being authorized to do so?

____ ____

Do you expect your 2017 taxable income and withholding to be significantly different than 2016? (i.e. change in marital status, change in number of dependents, substantial change in your income, substantial change in withholdings, substantial change in your deductions.) If yes, provide details.

____ ____

NON-RESIDENT FILERS

For individuals who work in one state and live in another state, please complete the following:

	Taxpayer	Spouse
Total Days	365	365
Vacation Days	-(____)	-(____)
Holidays	-(____)	-(____)
Sick Days	-(____)	-(____)
Weekends	-(____)	-(____)
Total Work Days	_____	_____

Allocate Total Work Days as follows:

- Work Days in non-resident state _____
- Work Days out of non-resident state _____

General: Bank

Direct Deposit/Electronic Funds Withdrawal Information

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. _____

Primary account:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #1:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

Secondary account #2:

Financial institution routing transit number _____
 Name of financial institution _____
 Your account number _____
 Type of account (1 = Savings, 2 = Checking, 3 = IRA*) _____
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) _____
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) _____
 Enter the maximum dollar amount, or percentage of total refund Dollar _____ or Percent (xxx.xx) _____

*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

Identity Authentication

Taxpayer -

Form of identification (1 = Driver's license, 2 = State issued identification) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

Spouse -

Form of identification (1 = Driver's license, 2 = State issued identification) _____
 Identification number _____
 Issue date _____
 Expiration date _____
 Location of issuance _____
 Document number (New York only) _____

NOTES/QUESTIONS:

Form ID: 1040 Personal Information 1

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) 2 [1]
 Mark if you were married but living apart all year [2]
 Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) [3]

Taxpayer Spouse

Social security number ***-**-0000 [4] ***-**-0000 [5]
 First name [6] [7]
 Last name [8] [9]
 Occupation [10] [11]
 Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank) [12] [14]
 Mark if dependent of another taxpayer [15] [16]
 Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N) [17]
 Mark if legally blind [20] [21]
 Date of birth [22] [24]
 Date of death [26] [27]
 Work/daytime telephone number/ext number [28] [29] [30] [31]
 Home/evening telephone number [32] [33]
 Do you authorize us to discuss your return with the IRS? (Y, N) [34]

Present Mailing Address

Address [38]
 Apartment number [39]
 City, state postal code, zip code [40] [41] [42]
 Foreign country name [44]
 Foreign phone number [47]
 In care of addressee [48]

Dependent Information

(*Please refer to Dependent Codes located at the bottom)

First Name ^[49]	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	***Dep Codes	Care expenses paid for dependent

Name of child who lived with you but is not your dependent [50]
 Social security number of qualifying person [51]

Dependent Codes

*Basic 1 = Child who lived with you 2 = Child who did not live with you 3 = Other dependent 5 = Qualifying child for Earned Income Credit only 6 = Children who lived with you, but do not qualify for Earned Income Credit 7 = Children who lived with you, but do not qualify for Child Tax Credit 8 = Children who lived with you, but do not qualify for Child Tax Credit or Earned Income Credit	**Other 1 = Student (Age 19 - 23) 2 = Disabled dependent 3 = Dependent who is both a student and disabled
--	--

***Months
 77 = Reported on odd year return
 88 = Reported on even year return
 99 = Not reported on return

Preparer - Enter on Screen Contact

Tax matters person (Indicate which spouse handles tax return related questions) (Blank = Both, T = Taxpayer, S = Spouse) _____ [8]

Taxpayer email address _____ [9]

Spouse email address _____ [10]

	Taxpayer	Spouse
Fax telephone number	_____ [11]	_____ [19]

Mobile telephone number	_____ [12]	_____ [20]
-------------------------	------------	------------

Mobile telephone #2 number	_____ [13]	_____ [21]
----------------------------	------------	------------

Pager number	_____ [14]	_____ [22]
--------------	------------	------------

Other:	_____ [15]	_____ [23]
--------	------------	------------

Telephone number	_____ [16]	_____ [24]
------------------	------------	------------

Extension	_____ [17]	_____ [25]
-----------	------------	------------

Preferred method of contact:

Email, Work phone, Home phone, Fax, Mobile phone, Mobile phone #2	_____ [18]	_____ [26]
---	------------	------------

NOTES/QUESTIONS:

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive. Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive. Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive. Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

T/S/J	Description	Form	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive. Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___
___	_____	_____	___

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive. Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

T/S	Description	Prior Year Information	Mark if no longer applicable
___	_____	_____	___
___	_____	_____	___

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J _____ Payer's name _____ Payer's social security number _____
 Payer's address, city, state, zip code _____
 Amount received in 2016 _____ Amount received in 2015 _____

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

State and local income tax refunds	2016 Information		Prior Year Information
	Taxpayer	Spouse	Prior Year Information
Alimony received	_____	_____	_____
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____

T/S/J	2016 Information	Prior Year Information
Other Income:	_____	_____
_____	_____	_____
_____	_____	_____

1040 Adj: IRA **Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.

Taxpayer

Spouse

Traditional IRA Contributions for 2016 -

If you want to contribute the maximum allowable traditional IRA contribution amount,

enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2016

Roth IRA Contributions for 2016 -

Mark if you want to contribute the maximum Roth IRA contribution

Enter the total Roth IRA contributions made for use in 2016

Educate: Educate2 **Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2016 for qualified higher education expenses for you, your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2016 Information	Prior Year Information
___	_____	_____	_____
___	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2016.

Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.

Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____
___	___	_____	_____	_____	_____	_____

*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction

The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903 **Job Related Moving Expenses**

Complete this section if you moved to a new home because of a new principal work place.

Description of move _____

Taxpayer/Spouse/Joint (T, S, J) _____

Mark if the move was due to service in the armed forces _____

Number of miles from old home to new workplace _____

Number of miles from old home to old workplace _____

Mark if move is outside United States or its possessions _____

Transportation and storage expenses _____

Travel and lodging (not including meals) _____

Total amount reimbursed for moving expenses _____

1040 Adj: OtherAdj **Other Adjustments to Income**

Alimony Paid:

T/S	Recipient name	Recipient SSN	2016 Information	Prior Year Information
___	_____	_____	_____	_____
___	_____	_____	_____	_____

Street address _____

City, State and Zip code _____

Taxpayer

Spouse

Prior Year Information

Educator expenses:

_____	_____	_____	_____
_____	_____	_____	_____

Other adjustments:

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2016 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items	_____	_____

***Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

T/S/J		2016 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2015 state and local income taxes paid in 2016	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J		2016 Information	Prior Year Information
—	Home mortgage interest From Form 1098	_____	_____
T/S/J	Other home mortgage interest paid to individuals:		
	Payee's Name	SSN or EIN	2016 Information
—	_____	_____	_____
	Address	City	State Zip Code
—	_____	_____	_____
T/S/J	Investment interest expense, other than on Sch K-1s:	2016 Information	Prior Year Information
—	_____	_____	_____
	Refinance #1		Refinance #2
Refinancing Information:			
T/S/J	Recipient/Lender name	_____	_____
	Total points paid at time of refinance	_____	_____
	Date of refinance	_____	_____
	Term of new loan (in months)	_____	_____
	Reported on Form 1098 in 2016	_____	_____

Itemized: A3 **Charitable Contributions**

T/S/J		2016 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3 **Miscellaneous Deductions**

T/S/J		2016 Information	Prior Year Information
—	Unreimbursed expenses	_____	_____
—	Union dues	_____	_____
—	Tax preparation fees	_____	_____
—	Other expenses, subject to 2% AGI limitation:		
—	_____	_____	_____
—	Safe deposit box rental	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT	_____	_____
—	Other expenses, not subject to the 2% AGI limitation:		
—	_____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____

T/S/J	2016 Information	Prior Year Information
Medical and dental expenses, such as: Doctors, Dentists, Hospital/nursing home fees, Lab/x-ray fees, Medical supplies, Hearing aids, Eyeglasses/contact lenses, and Insurance reimbursements received		
__ [1] _____	+ _____ [2]	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
Medical insurance premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.) or Medicare premiums entered on Form SSA-1099.)		
__ [4] _____	+ _____ [5]	
— _____	+ _____	
— _____	+ _____	
Long-term care premiums you paid: (Do not include pre-tax amounts paid by an employer-sponsored plan or amounts entered elsewhere, such as amounts paid for your self-employed business (Sch C, Sch F, Sch K-1, etc.))		
__ [7] _____	+ _____ [8]	
— _____	+ _____	
Prescription medicines and drugs:		
__ [10] _____	+ _____ [11]	
— _____	+ _____	
— _____	+ _____	
__ [13] Miles driven for medical items	_____ [14]	

Schedule A - Tax Expenses

T/S/J	2016 Information	Prior Year Information
State/local income taxes paid:		
__ [18] _____	+ _____ [19]	_____ _____ _____ _____ _____ _____ _____ _____ _____
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
— _____	+ _____	
2015 state and local income taxes paid in 2016:		
__ [21] _____	+ _____ [22]	
— _____	+ _____	
— _____	+ _____	
Real estate taxes paid:		
__ [24] _____	+ _____ [25]	
— _____	+ _____	
— _____	+ _____	
Personal property taxes:		
__ [27] _____	+ _____ [28]	
— _____	+ _____	
Other taxes, such as: foreign taxes and State disability taxes		
__ [30] _____	+ _____ [31]	
— _____	+ _____	
— _____	+ _____	
Sales tax paid on major purchases:		
__ [36] _____	+ _____ [37]	
— _____	+ _____	
Sales tax paid on actual expenses:		
__ [39] _____	+ _____ [40]	
— _____	+ _____	
— _____	+ _____	

T/S/J	Home mortgage interest: From Form 1098	2016 Interest Paid ^{2]}	2016 Points Paid	Type*	2016 Mortgage Ins. Premiums Paid	Prior Year Information
[1]	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	
	_____	+	+	-	+	

***Mortgage Types**

Blank = Used to buy, build or improve main/qualified second home
 1 = Not used to buy, build, improve home or investment
 2 = Used to pay off previous mortgage
 3 = Used to pay off previous mortgage, excess proceeds invested
 4 = Taken out before 7/1/82 and secured by home used by taxpayer

T/S/J	Payee's Name Other, such as: Home mortgage interest paid to individuals	SSN or EIN	2016 Information	Prior Year Information
[4]	_____	_____	+	[5]
	Address _____			
	City, state and zip code _____			
	_____		+	
	Address _____			
	City, state and zip code _____			
	_____		+	
	Address _____			
	City, state and zip code _____			

T/S/J Name and address of other person who received Form 1098 for jointly liable mortgage interest you paid -

Payer's/Borrower's name _____ [7]
 Street Address _____
 City/State/Zip code _____

Refinancing Points paid in 2016 -
 Taxpayer/Spouse/Joint (T, S, J) _____ [11]
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2016 (Preparer use only) + _____ [12]
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2016 _____
 Taxpayer/Spouse/Joint (T, S, J) _____
 Recipient/Lender name _____
 Total points paid at time of refinance _____
 Percentage of principal exceeding original mortgage (For AMT adjustment) _____
 Points deemed as paid in 2016 (Preparer use only) + _____
 Date of refinance _____
 Term of new loan (in months) _____
 Reported on Form 1098 in 2016 _____

T/S/J	Investment interest expense, other than on Schedule(s) K-1:	2016 Information	Prior Year Information
[15]	_____	+	[16]
	_____	+	
	_____	+	
	_____	+	
	_____	+	
	_____	+	
	_____	+	
	_____	+	

Form ID: A-3	Charitable Contributions	55
--------------	---------------------------------	----

T/S/J		2016 Information	Prior Year Information
	Contributions made by cash or check (including out-of-pocket expenses)		
	<small>Any contribution of cash, a check or other monetary gift requires a written record of the contribution in order to claim the contribution on your return.</small>		
	<small>Individual contributions of \$250 or more must be accompanied by a written acknowledgement from the charity in order to claim the contribution on your return.</small>		
[2]	_____	+ _____ [3]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
[5]	Volunteer miles driven _____	_____ [6]	
	<small>Noncash items, such as: Goodwill/Salvation Army/clothing/household goods</small>		
[8]	_____	+ _____ [9]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	

Miscellaneous Deductions

T/S/J		2016 Information	Prior Year Information
	Unreimbursed expenses, such as: Uniforms, Professional dues, Business publications, Job seeking expenses, Educational expenses		
[11]	_____	+ _____ [12]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Union dues:		
[14]	_____	+ _____ [15]	
—	_____	+ _____	
[17]	Tax preparation fees _____	+ _____ [18]	
	<small>Other expenses, subject to 2% AGI limit, such as: Legal/accounting/custodial fees</small>		
[20]	_____	+ _____ [21]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
[23]	Safe deposit box rental _____	+ _____ [24]	
	<small>Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT:</small>		
[26]	_____	+ _____ [27]	
—	_____	+ _____	
—	_____	+ _____	
	Other expenses, not subject to the 2% AGI limit:		
[30]	_____	+ _____ [31]	
—	_____	+ _____	
—	_____	+ _____	
—	_____	+ _____	
	Gambling losses: (Enter only if you have gambling income)		
[33]	_____	+ _____ [34]	
—	_____	+ _____	