

Questionnaire 2017

Please check the appropriate box and include all necessary details

When in doubt, please check the "Not Sure" box so that we can discuss the issue with you.

If you are **retired** or a **full time student**, you can fill out a shorter form. Ask for one or go to our website.

www.vermonttaxservices.com

Name: _____ Spouse's Name _____

CONTACT INFORMATION

E-mail address(es): _____ or I don't use e-mail

Phone Numbers (just enter the one(s) you would like us to use)

Home number: _____

Your work number: _____

Spouse's Work Number _____

Your mobile number: _____

Spouse's Mobile Number _____

How do you prefer to be contacted? e-mail Phone—circle best number.

How would you prefer us to give you your return? paper copy PDF file emailed both

Personal Information

Did you marry, divorce, separate or become widowed during the year? Yes No Not Sure

Did your address change from last year? Yes No Not Sure

New Address: _____ Date Moved: _____

Did you or your spouse become blind or disabled during the year? Yes No Not Sure

Do you live with parents, relatives or friends or depend on them to pay your bills? Yes No Not Sure

Do you want to **change** the bank account where any refund gets directly deposited Yes No Not Sure

If yes, Bank Name _____ Account # _____ (please sign verification form when you pick up)

Is it a checking or savings account? (if not a local bank, please attach voided check)

Dependent Information

Did dependents change such as children moving out (or back!) or finishing school? Yes No Not Sure

Check "Yes" or "Not Sure" if you have **grandchildren, foster children, elders** or others

Living in your home or supported by you and explain briefly: _____

Do you have any children under age 24 **with investment income in excess of \$2,100?**

(Stock accounts held by grandparents may need to be checked.) Yes No Not Sure

Did you pay for child (**12 or under**) or other dependent (elder or disabled person)

care while you worked, looked for work or went to school? Yes No Not Sure

This can include day camp and recreation programs but not overnight camp. Please make a list for each child of the amount and the provider and make sure we have the full name, address and tax id for each provider especially if you have not used them before.

Did you adopt a child or pay any expenses related to the adoption of a child? Yes No Not Sure

Purchases, Sales and Debt Information

Did you start a **new business or purchase rental property** during the year? Yes No Not Sure

Did you acquire a new or additional interest in a partnership or S corporation? Yes No Not Sure

Did you **sell, exchange, or purchase any real estate** during the year? Yes No Not Sure

Did you **buy or sell stock** during the year? (Please give us the year-end tax reporting form) Yes No Not Sure

If you have a **home equity loan** or a **mortgage**, was any of the borrowed money

used for something OTHER THAN buying or improving your home? Yes No Not Sure

Did you **sell a business, rental, or other property** this year? Yes No Not Sure

Did you have any personal **bad debts** this year? Yes No Not Sure

(someone didn't pay you back money you lent them) If yes, are they a relative? Yes No Not Sure

Did you settle any debts, such as credit card bills, and pay less than the full amount? Yes No Not Sure

Did you pay any **student loan** interest this year? (We need the 1098-E) Yes No Not Sure

Did you **lend \$10,000 or more** to anyone or lend any amount for a mortgage? Yes No Not Sure

Income Information

- Do you receive or pay Alimony? Received \$ _____ Paid \$ _____ Yes No Not Sure
- Do you have any income from hobbies or odd jobs? Yes No Not Sure
- Please check "Yes" or "Not Sure" if you:
Sell produce or farm products (and you are not a farmer), sell items through home parties, get paid to teach classes or monitor tests or sell items on-line.
Describe briefly: _____
- Do you receive payment for any work you did that you don't have a W-2 or 1099 for? Yes No Not Sure
- Did you win any **prizes** (not just **money**) from bingo, raffles or gambling? Yes No Not Sure
- Did you have any foreign income or pay any foreign taxes during the year? Yes No Not Sure
- (Answer "NO" if you only have foreign stock through a US brokerage/investment account)
- Did you receive any income from property sold prior to this year? Yes No Not Sure
- Did you withdraw or receive and money from any **retirement** account? Yes No Not Sure
- Did you withdraw money from an **education savings** (529) plan? We need 1099Q Yes No Not Sure
- Did you receive any **disability** income during the year? Yes No Not Sure
- Did you receive an **inheritance** recently or do you expect one this year? Yes No Not Sure
- Did you receive **tip income not reported to your employer**? Yes No Not Sure
- Did you cash in any life insurance policies? Yes No Not Sure
- Did you cash any U.S. Savings bonds? Yes No Not Sure
- Do you own a second residence or any other real estate? Yes No Not Sure
- Do you rent out a home or RV through Airbnb or other such agencies? Yes No Not Sure

Deduction Information

- Did you have a casualty or theft loss during the year? Yes No Not Sure
- (if less than 10% of your income it will probably not help you)
- Did you have any expenses related to seeking a new job during the year? Yes No Not Sure
- Do you have evidence to substantiate charitable contributions of **money**? Yes No Not Sure

In order for a charitable deduction to be allowed:

- You must have a receipt from the organization if you gave them more than \$250 and the receipt must state that you received no goods or services in exchange for the donation. The receipt must be in your hand before the return is filed. Getting it later "if you get audited" is not allowed.
- If under \$250 you must have either a receipt or your own bank records as proof.
- The organization must be a 501(c)(3) charity (or church); **political donations are not deductible** and neither are gifts to a specific person such as for medical expenses or through a GoFundMe.

Did you make any **noncash** charitable contributions? Yes No Not Sure

If you **donated stock**, please bring in the acceptance letter from the charity.

In order to claim a tax deduction for donating clothing, household goods or similar items, you must have a receipt from the charity and an itemized description of the items donated with thrift store values you assign. **If you have a receipt from a charity that lists "2 bags clothing" without further details, it will be ignored.** If the donated item or group of items has a value of **more than \$5,000 you must have an appraisal.** If you purchased the item specifically for donation, a receipt is required. If you put donations in the "yellow box" you still need to list the items and their value, there won't be a receipt and the maximum deduction is \$250. There are special requirements for the donation of vehicles.

Please ask your preparer if you have questions about this.

If you are claiming charitable deductions, and you have the above documentation, **Please initial here** _____

Medical Insurance--Affordable Care Act--Obamacare

Did every person in your household* have medical insurance ** for all of 2017? Yes No Not Sure

If your insurance was through **your employer** or through **Medicare** or **Medicaid**, **Check here and go to the next page:**

If your insurance was through Vermont Health Connect, the Healthcare Exchange or Marketplace, **please check here** and make sure you bring us your **form 1095A** which lists your premiums paid and any assistance you got.

*Household for this purpose includes your spouse, children you claim as dependents, children (up to age 24) who live with you, **and** your unmarried partner if you claim him/her as a dependent or they are the parent of your dependent child.

** **Insurance includes Medicare & Medicaid & VA coverage.**

Unreimbursed job (wage) related expenses (skip if you are self-employed)

- Did you use your car on the job, for other than commuting, and not get reimbursed? Yes No Not Sure
- Did you work out of town for part of the year and have unreimbursed travel or lodging? Yes No Not Sure
- Did you have any educational, uniform, equipment or licensing expenses? Yes No Not Sure
- Are you a grade or high school teacher who pays for classroom supplies? (\$_____Keep receipts!) Yes No Not Sure

Miscellaneous Information

- Did you **make gifts** of more than \$14,000 to any individual? Yes No Not Sure
- Did you change the deed on your home to give a share to anyone else (your children)? Yes No Not Sure
- Have you ever filed a form 709—gift tax return? Yes No Not Sure
- The IRS has stepped up compliance efforts around gift taxes. If you would like more information about gift taxes (a tax on the GIVER) please check this box:
- Did you make any contributions to an education savings plan (or 529)? Yes No Not Sure
- Did you pay long-term health care* premiums for yourself or your family? Yes No Not Sure
(*this is special insurance that pays for nursing home care)
- Did you retire, **start drawing social security** or change jobs in 2017? Yes No Not Sure
- Do you **plan to retire** or start drawing social security in the current year? Yes No Not Sure
- Did you, your spouse, or your dependents attend college during 2017? Yes No Not Sure
- Does the student have a felony drug conviction? Yes No Not Sure

Tax **credits for college** can be worth as much as \$2,500! In order to get this credit for you, We need the **1098T form AND A STATEMENT from the school SHOWING PAYMENTS MADE WITH DATES.** Often the parent does not have access to this information. Please have your student get it for us.

- Did you purchase any solar energy panels which began producing power in 2017? Yes No Not Sure
(If yes, please give us a copy of the receipt or tell us the total cost)
- Have you been the victim of **identity theft**? Yes No Not Sure
(not just notification of a data breach)

Have you ever lived or worked in, or were you born in, or do you have any connection with any **foreign countries** (including Canada) such as bank accounts, real estate owned, relatives or close friends living abroad, or any interest in a foreign bank account, corporation or partnership or do you work somewhere (such as World Learning) and have signatory authority over accounts in another country? Yes No Not Sure

***If “No” initial here: _____ and skip page 5.
If you answered “Yes” or “Not Sure” please fill out the foreign interest questions on page 5.

- Did you receive correspondence from a state tax department or the IRS ? Yes No Not Sure
If yes, please give us a copy or explain: _____
- Did you pay state and local real estate property taxes this year? If yes, please attach a supporting statement (**COPY OF BILL IF VERMONT**) Yes No Not Sure
- Did you contribute to an IRA (other than through your employer)? Yes No Not Sure
- Would you like to discuss contributing to an IRA before April 15 to save taxes? Yes No Not Sure

Information to keep in mind:

- **The IRS will not contact you by phone or email. If you receive a phone call or email demanding money, ignore it. When in doubt, call us!**
- **If you are asked for additional information, it is helpful if you can bring/send it to us in one batch/email.**

If you live in **New Hampshire**, sign here and skip the next page 3 pages!!!!



Signature _____ Date _____





Vermont Residents Only

Property Tax Assistance or Renter's Rebate:

1. If you live in a **rented** house or apartment and your income is (or might be) less than \$47,000 check this box Make sure you give us your landlord certificate and go to **Household Income**, below.
2. If you **own** your Vermont home please give us a copy of your property tax bill, check this box and go to **Household Income**, below.
3. If you know you don't qualify for either, check this box and go to **Use Tax** below.

Household Income:

Please list everyone who lives or lived in your home at any time during 2017:

Include roommates (but not pets) and friends and family members even if they did not live with you all year.

Snow Birds: did you RENT OUT your VT home during 2017? Yes No Not Sure

Do you or any household members receive or pay child support? Yes No Not Sure

Did you or any household members receive any of the following: (check any that might apply) or NONE

- Veterans Benefits Military allowance Hobby income Gifts over \$6500
- Workers Compensation Welfare (not including food stamps or fuel assistance) Lottery or other prize (of any amount)

Did any of your dependent children **earn** (from a job) more than \$6,500? Yes No Not Sure

Did any of your dependent children have **unearned income** (social security, bank interest) of any amount?

(This includes interest, dividends, social security even if not taxable.) Yes No Not Sure

IF YES, include statements or a copy of that person's tax return.

Use Tax:

Use tax is due on items you purchase without paying sale tax and then USE in Vermont. This includes items purchased in NH or on line or from a catalogue where the seller doesn't collect sales tax. **If you shop at Walmart in Hinsdale or Target in Keene for anything other than clothes, prescriptions and food, you owe use tax.** Amazon is now collecting sales tax from Vermont customers but not all of their vendors do.

USE TAX REPORTING TABLE FOR TAX YEAR 2017			
ADJUSTED GROSS INCOME	USE TAX IS:	ADJUSTED GROSS INCOME	USE TAX IS:
Up to \$10,000	\$5	\$50,001-\$60,000	\$50
\$10,001-\$20,000	\$10	\$60,001-\$70,000	\$60
\$20,001-\$30,000	\$20	\$70,001-\$80,000	\$70
\$30,001-\$40,000	\$30	\$80,001-\$90,000	\$80
\$40,001-\$50,000	\$40	\$90,001-\$100,000	\$90
<small>\$100,000 or more, 0.1% (.001) of AGI or \$500, whichever is less.</small>			

Here are your choices—please check one:

- I CERTIFY that I NEVER buy anything which would require me to pay use tax. (we will enter \$0)
- I kept track and here is the total amount I spent on which I owe use tax: \$_____
- I estimate that I bought \$_____ worth of stuff on which I owe use tax.
- Please use the "safe harbor" chart at the left to figure my use tax. If you use the safe harbor, you must pay additional tax on any single item that cost \$1,000 or more.

Check here if you bought any one thing costing \$1,000 or more in a sales-tax-free situation.

If you are self-employed, and you bought anything in a sales-tax-free situation, check here

Would you like to contribute to any of the following (to be deducted from your refund or added tax due)?

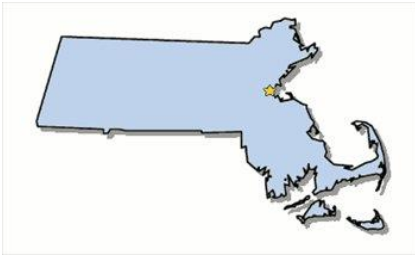
Green Up Vermont \$_____ Children's Trust Fund \$_____ Nongame Wildlife Fund \$_____ Vermont Veterans Fund \$_____



Signature _____

Date _____





Massachusetts Residents Only

Rent Credit:

Do you pay rent for your home? Yes No If yes, how much did you pay for rent for the year? _____
 What is the name and address of your landlord(s) _____
 Does anyone else (other than your immediate family) live with you? _____

Use Tax:

Use tax is tax due on items you purchase without paying sale tax and then USE in Massachusetts. This includes items purchased in NH or on line or from a catalogue where the seller doesn't collect sales tax. **If you shop at Walmart in Hinsdale or Target in Keene for anything other than clothes, prescriptions and food, you owe use tax.** Amazon is now collecting sales tax from Massachusetts customers but not all of their vendors do. (For more information about this ask your preparer or go to: <https://www.mass.gov/service-details/individual-use-tax>)

Mass AGI Per Return*	Use Tax liability
\$0 - \$25,000	\$0
\$25,001 - \$40,000	\$20
\$40,001 - \$60,000	\$31
\$60,001 - \$80,000	\$44
\$80,001 - \$100,000*	\$56

If the Massachusetts AGI per return* is above \$100,000, multiply by .000625.

Here are your choices:

- I CERTIFY that I NEVER buy anything which would require me to pay use tax (we will enter \$0)
- I kept track and here is the total amount I spent on which I owe use tax: \$_____
- I estimate that I bought \$_____ worth of stuff on which I owe use tax.
- Please use the "safe harbor" chart at the left to figure my use tax.

If you use the safe harbor, you add any single item that cost \$1,000 or more. Check here if you bought any one thing costing \$1,000 or more in a sales-tax-free situation.

If you are self-employed, and you bought anything in a sales-tax-free situation, check here

Charitable Contributions:

Would you like to contribute to any of the following? (to be deducted from your refund or added tax due)

Organ Transplant Fund \$_____ AIDS Fund \$_____ US Olympic Fund \$_____
 Endangered Wildlife Fund \$_____ Military Family Relief Fund \$_____ Homeless Animal Care \$_____



Signature _____ Date _____



Residents of All Other States



In which state do you live? _____

(This is not always a simple question. If you are not sure, talk with your preparer about this.)

We are familiar with other states' income tax requirements and able to prepare returns from most states.

Although we will research your state's requirements before completing the return, if you aware of any particular quirk or benefit available, please let us know about it.

If you are a resident of any state **OTHER THAN**

- Alaska.
- Delaware.
- Montana.
- New Hampshire.
- Oregon.

Please complete the following:

Use Tax

Use tax is tax due on items you purchase without paying sale tax and then USE in your home state. This includes items purchased in NH or on line or from a catalogue where the seller doesn't collect sales tax Amazon is now collecting sales tax for many states but not all of their vendors do. (For more information about this ask your preparer or google "individual use tax" with the name of the state.)

Here are your choices:

- I CERTIFY that I NEVER buy anything which would require me to pay use tax (we will enter \$0)
- I kept track and here is the total amount I spent on which I owe use tax: \$ _____
- I estimate that I bought \$ _____ worth of stuff on which I owe use tax.
- Please tell me more about the "safe harbor" in my state to figure my use tax.

If you are self-employed, and you bought anything in a sales-tax-free situation, check here



Signature _____ Date _____





Skip this page
If you initialed at the *** on page 3
(because you have no foreign connections.)

Foreign Interest Questionnaire-2017 tax year

Please check the appropriate box and include all necessary details.

Please note that these questions do not apply if your only foreign interest is THROUGH A U.S. BASED investment firm.

Do you have a bank account in any country other than the United States? Yes No Not Sure
If "Yes," did the total assets exceed \$10,000 at any time during the year? Yes No Not Sure
If "Yes," please gather records of bank names and addresses and account numbers and maximum balances and ask for the foreign issue worksheet to see what information we will need.

Can you sign checks for any accounts that were opened in any country other than the United States? Yes No Not Sure

Do you have any relatives or close friends who live abroad? Yes No Not Sure
If "yes," is it possible that they have added your name to a bank account? Yes No Not Sure
Is it possible that you have been given Power of Attorney or a similar authority for them? Yes No Not Sure

Do you receive a foreign pension or other benefits or payments from a foreign country? Yes No Not Sure

Are you the beneficiary of a trust located in a foreign country? Yes No Not Sure

Did you receive a gift or inheritance from anyone living in a foreign country? Yes No Not Sure

Do you own (or have a share in) real estate in a foreign country? Yes No Not Sure

Do you have a life insurance policy or own an annuity in a foreign country? Yes No Not Sure

Do you have an interest in a corporation or other business entity located in a foreign country **other than** through a US based investment company? Yes No Not Sure

Please note that the penalties for failure to disclose foreign interests are severe and can include forfeiture of the account and jail.

There are amnesty programs available. Please ask us for additional information.