

R. E. DUNCAN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANT

2826 Philadelphia Drive
Dayton, OH 45405-1911
(937) 275-3992 Fax (937) 275-3772

Member of Ohio Society of Certified Public Accountants - American Institute of Certified Public Accountants - National Society of Tax Professionals

Name: _____ Date of Birth _____ SSN _____

Spouse: _____ Date of Birth _____ SSN _____

Address: _____ City/State _____ Zip _____

Occupation (Taxpayer) _____ (Spouse) _____

Phone (Home) _____ Work _____ Cell Phone/Pager _____

Dependent _____ Relationship _____ Date of Birth _____ SSN _____

Dependent _____ Relationship _____ Date of Birth _____ SSN _____

Do you have any money or property in another country? _____ If so, please provide details

Do you own rental property or run your own business? _____ If so, please fill out applicable worksheets

Any other information we should know? _____

DID YOU MAKE ANY PURCHASES IN 2018 THAT YOU DID NOT PAY SALES TAX ON (ie INTERNET) _____
IF SO, NEED AMOUNT _____. YOU MUST NOW CERTIFY TO OHIO THAT YOU DO NOT OWE
USE TAX

Please make sure we have the following items, as applicable:

INCOME: W-2's, 1099-R, 1099-MISC, 1099-SSA, W-2G, 1099-INT, 1099-DIV, 1099-B, 1099-G, Unemployment Benefits, K-1's from Estates, Partnerships, and S-Corps,

DEDUCTIONS & CREDITS: 1098 (Mortgage Interest), Real Estate Taxes, Charity, Medical Expenses, 1098-T (Tuition Statement), Child Care Provider Information, IRA Contributions, HSA Withdrawals/Contributions, Receipts of College Expenses Paid

HEALTH CARE INFORMATION: 1095-A, Exemption Certificate Numbers, Premium Subsidy Payments

PLEASE LET US KNOW OF ANY NOTICES FROM TAXING AGENCIES

ALL CLIENTS MUST COMPLETE THE HEALTH COVERAGE WORKSHEET & DRIVERS LICENSE
IF YOU ARE CLAIMING HEAD OF HOUSEHOLD FILING STATUS, PLEASE COMPLETE HOH PAGE
IF YOU CAN CLAIM THE EARNED INCOME CREDIT/CHILD TAX CREDITS/ EDUCATION CREDITS,
PLEASE COMPLETE CREDIT PAGE.

YOUR TAXES CANNOT BE DONE WITHOUT THIS INFORMATION.

Direct Deposit: Yes or No If Yes: Bank Name _____ Checking or Savings (please circle)

Routing # _____ Acct # _____

NEW CLIENTS ONLY—WE NEED COPIES OF 2015, 2016 AND 2017 RETURNS

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Client Name: _____

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal, state and local income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the 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 returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

R.E. Duncan & Company, CPA

Accepted By: _____
Client Signature

Date

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The State of Ohio now requires Drivers License Information in order to electronically file. Please complete below OR have us make a copy of your Drivers License

Taxpayer Drivers License Information:

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Spouse Drivers License Information:

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Dependent Drivers License Information: (If we are preparing a tax return for them)

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

Dependent Drivers License Information: (If we are preparing a tax return for them)

License Number: _____

Date Issued: _____

Dates Expires: _____

Issuing State: _____

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Questions for Earned Income Credit, Child Tax Credit, and American Opportunity Tax Credit

If you are claiming any of the above Credits, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. How many months did the child live with you?
2. What is the child's relationship to you?
3. Can anyone else claim this child?
4. If the child claimed is not your son or daughter, please explain why the parents are not claiming the child.
5. To show that the child (or children) lived with you, we need at least one of the following documents for each child:
 - School record or statement showing child's name and address
 - Landlord statement that child lives with you
 - Healthcare provider statement showing child's name and address
 - Medical records showing child's name and address
 - Child care provider records showing child's name and address
 - Placement agency statement
 - Social services records or statements
 - Place of worship statement that the child lives with you
 - Employer statement showing child's name and address
6. Have you ever been denied the any Credits? Please bring in IRS Notice.
7. For the American Opportunity Tax Credit, we need the following information:
 - 1098-T from the college
 - A Statement from the college showing charges and payments made
 - Your records of any payments to the college (cancelled checks or credit card statements)
 - Is the student at least half time?
 - When did the student start college?

Taxpayer Signature

Print Name

Date

Taxpayer Signature

Print Name

Date

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Questions for Head of Household Filing Status

If you are claiming Head of Household Filing Status, the IRS has instituted additional documentation requirements for tax preparers. Please complete this form and return to us. Your tax return cannot be completed if this form is not completed.

1. Are you unmarried or considered unmarried (lived apart from spouse for the last 6 months of the year) as of the last day of the year ?
2. Did you paid more than half the cost of keeping up a home for the year?
3. Did you have a qualifying child living with you for more than half the year?
4. Do you have the documents to substantiate the above questions?

See Form 886-H-HOH for the documentation allowed by the IRS (Available upon request)

Please retain these items for your files-Do NOT bring them in to us unless you receive a notice from the IRS.

Taxpayer Signature

Print Name

Date

Supporting Documents To Prove Head of Household Filing Status

You may qualify for Head of Household filing status if you meet the following three tests:
Marriage Test, Qualifying Person Test, and Cost of Keeping up a Home Test.

Name of Taxpayer		Taxpayer Identification Number	Tax Period Ending
Marriage Test	If You Are:	Then send photocopies of the following documents for tax year 2017	
	Single	Go to the Qualifying Person Test and Cost of Keeping up a Home Test.	
	Divorced or legally separated	Entire divorce decree, separate maintenance decree, or separation agreement.	
Qualifying Person Test <i>(If your relationship with the child is not in this listing, please see Publication 501, Exemptions, Standard Deduction, and Filing Information for more information).</i>	If the Person Is:	Then send photocopies of the following documents for tax year 2017	
	Your child (including an adopted child, or a pending adoption), Your brother or sister, stepbrother or stepsister, or any of their descendants (for (example, grandchild, niece, or nephew), Your eligible foster child (a child placed in your home by an authorized placement agency or by a court order).	And	Documents verifying your spouse did not live with you during the last 6 months of the year, such as a lease agreement, utility bills, a letter from a clergy member, or a letter from social services.
	You can claim a dependency exemption for the child. The child lived in your home for more than half of 2017 (temporary absences away from home, such as time spent at school, court as time lived at home). Note—A married child must be your dependent.	And	Birth certificates or other official documents of birth, marriage certificates, letter from an authorized adoption agency, letter from the authorized placement agency, or applicable court documents that verify your relationship to the child (send these documents only for a qualifying child who is not your natural or adopted child). To show both you and your child lived together for more than half of 2017, send: <ul style="list-style-type: none"> • School, medical, daycare, or social service records • A letter on the official letterhead from a school, medical provider, social service agency, or place of worship that shows names, common address and dates. (If you send a letter from a relative who provides your daycare, you MUST send at least one additional letter.)
If:	And	Then send photocopies of the following documents for tax year 2017	
You pass both the marriage test and the qualifying person test,	You paid more than half the cost of keeping up your home for 2016.	Rent receipts, utility bills, grocery receipts, property tax bills, mortgage interest statement, upkeep and repair bills, property insurance statement, and other household bills.	

10. Your capital loss deduction limit is \$1,500 (instead of \$3,000 on a joint return).
11. If your spouse itemizes deductions, you can't claim the standard deduction. If you can claim the standard deduction, your basic standard deduction is half the amount allowed on a joint return.



At the time this publication was prepared for print, the tuition and fees deduction had expired. Even if it is extended, you can't take it if your filing status is married filing separately. To see if it was extended, go to IRS.gov/Pub501.

Adjusted gross income (AGI) limits. If your AGI on a separate return is lower than it would have been on a joint return, you may be able to deduct a larger amount for certain deductions that are limited by AGI, such as medical expenses.

Individual retirement arrangements (IRAs). You may not be able to deduct all or part of your contributions to a traditional IRA if you or your spouse were covered by an employee retirement plan at work during the year. Your deduction is reduced or eliminated if your income is more than a certain amount. This amount is much lower for married individuals who file separately and lived together at any time during the year. For more information, see *How Much Can You Deduct?* in chapter 1 of Pub. 590-A.

Rental activity losses. If you actively participated in a passive rental real estate activity that produced a loss, you generally can deduct the loss from your nonpassive income up to \$25,000. This is called a special allowance. However, married persons filing separate returns who lived together at any time during the year can't claim this special allowance. Married persons filing separate returns who lived apart at all times during the year are each allowed a \$12,500 maximum special allowance for losses from passive real estate activities. See *Rental Activities* in Pub. 925, *Passive Activity and At-Risk Rules*.

Community property states. Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you live in a community property state and file separately, your income may be considered separate income or community income for income tax purposes. See Pub. 555.

Joint Return After Separate Returns

You can change your filing status from a separate return to a joint return by filing an amended return using Form 1040X.

You generally can change to a joint return any time within 3 years from the due date of the separate return or returns. This doesn't include any extensions. A separate return includes a return filed by you or your spouse claiming married filing separately, single, or head of household filing status.

Worksheet 1. Cost of Keeping Up a Home

Keep for Your Records



	Amount You Paid	Total Cost
Property taxes	\$ _____	\$ _____
Mortgage interest expense	_____	_____
Rent	_____	_____
Utility charges	_____	_____
Repairs/maintenance	_____	_____
Property insurance	_____	_____
Food eaten in the home	_____	_____
Other household expenses	_____	_____
Totals	\$ _____	\$ _____
Minus total amount you paid		(_____)
Amount others paid		\$ _____

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home.

Separate Returns After Joint Return

Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Exception. A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has 1 year from the due date (including extensions) of the return to make the change. See Pub. 559 for more information on filing income tax returns for a decedent.

Head of Household

You may be able to file as head of household if you meet all the following requirements.

1. You are unmarried or considered unmarried on the last day of the year. See *Marital Status*, earlier, and *Considered Unmarried*, later.
2. You paid more than half the cost of keeping up a home for the year.
3. A qualifying person lived with you in the home for more than half the year (except for temporary absences, such as school). However, if the qualifying person is your dependent parent, he or she doesn't have to live with you. See *Special rule for parent*, later, under *Qualifying Person*.



If you qualify to file as head of household, your tax rate usually will be lower than the rates for single or married filing separately. You will also receive a higher standard deduction than if you file as single or married filing separately.

How to file. If you file as head of household, you can use Form 1040. If you have taxable income of less than \$100,000 and meet certain other conditions, you may be able to file Form

1040A. Indicate your choice of this filing status by checking the box on line 4 of either form. Use the *Head of a household* column of the Tax Table or Section D of the Tax Computation Worksheet to figure your tax.

Considered Unmarried

To qualify for head of household status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the tax year if you meet all the following tests.

1. You file a separate return. A separate return includes a return claiming married filing separately, single, or head of household filing status.
2. You paid more than half the cost of keeping up your home for the tax year.
3. Your spouse didn't live in your home during the last 6 months of the tax year. Your spouse is considered to live in your home even if he or she is temporarily absent due to special circumstances. See *Temporary absences*, later.
4. Your home was the main home of your child, stepchild, or foster child for more than half the year. (See *Home of qualifying person*, later, for rules applying to a child's birth, death, or temporary absence during the year.)
5. You must be able to claim an exemption for the child. However, you meet this test if you can't claim the exemption only because the noncustodial parent can claim the child using the rules described later in *Children of divorced or separated parents (or parents who live apart)* under *Qualifying Child* or in *Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart)* under *Qualifying Relative*. The general rules for claiming an exemption for a dependent are explained later under *Exemptions for Dependents*.

Dear Client,

Below is a partial list of the documents we will need. Please note that not all items will apply to you, and that you may have items not on the list. If you have a question about an item, please feel free to contact us.

- A copy of your prior year Federal, State & Local returns (if we did not prepare them)
- Form(s) W-2 for wages, salaries, tips, and gambling income
- Form(s) 1099 for interest, dividends, pensions, royalties, real estate proceeds, sales of securities, IRA distributions, and other miscellaneous income.
- Form(s) 1098 for interest paid on education loans, tuition payments, mortgage interest, etc.
- Schedule(s) K-1 for partnerships, estates, trusts, & S-corporations.
- Closing statements for the sale or refinancing of real property.
- Medical bills, tax bills, mortgage and other interest statements, charitable contributions, and receipts for other itemized deductions.
- Employee business expenses
- Secondary school education expenses
- Business income and expenses.
- Rental income & expenses.
- Royalty income & expenses.
- If claiming mileage, need total miles for the year and miles for each activity (business, rental, employee, medical, charitable)
- Any tax notices sent to you by the IRS or other taxing authority.

Thank you for the opportunity to serve you better. Please call if you have any questions.

R. E. Duncan & Company, CPA