

January 2019

Dear Valued Client:

We would like to remind you to make arrangements for us to receive your 2018 tax information as soon as possible in order that we can complete your 2018 tax returns in a timely manner. You can drop your information off at one of our offices, mail it to us, or send it electronically via secure email using the "Send Us A File" option from our website at [www.wg-cpa.com](http://www.wg-cpa.com).

In order to keep our tax preparation process effective, you do not need to make an appointment to drop off your tax information. Upon our review of your information we will contact you with any questions, address any tax planning strategies or discuss any missing information. If you have had any major changes with your circumstances, or if you have issues that you need to address, please contact us.

**Due to Federal and State Regulations, we are required to have you complete a 2018 Year-End Individual Client Questionnaire and sign our 2018 Individual Client Engagement Letter.**

Our questionnaire will assist you in assembling your 2018 tax information and provide us with the information needed for us to prepare accurate tax returns. Please review and complete this questionnaire and return to us.

Our 2018 Individual Client Engagement Letter outlines our services being provided in preparing your 2018 individual tax returns and will also provide you with a better understanding of our services and limitations.

The Questionnaire and Engagement Letters are available on our website at [www.wg-cpa.com](http://www.wg-cpa.com) in the "2018 Tax Returns" tab. If you do not have internet access, please call our office.

We will initiate the 2018 year-end tax services after we receive your signed engagement letter and the completed questionnaire. ***We must receive all the information needed to prepare your return by March 25, 2019 to ensure that your return will be completed by the due date of April 17, 2019.***

We do anticipate that our professional fees will be slightly higher this year due to all the changes and complications that new tax laws have created in 2018.

We sincerely appreciate your referrals, and we will continue to provide you with the highest level of personal services that you have come to expect from us. We appreciate your assistance and look forward to working with you. Please continue visiting our website at [www.wg-cpa.com](http://www.wg-cpa.com) for up-to-date business and tax information, and feel free to contact us with any questions.

Sincerely,



Worthing & Going, P.A.  
Certified Public Accountants

**2018 Individual Tax Return Engagement Letter**

Dear Valued Client:

We want to express our appreciation for this opportunity to work with you. This letter is to confirm and specify the terms of our engagement for the 2018 tax year and to clarify the nature and extent of the tax services we will provide.

Our engagement is limited to performing the following services:

1. Prepare your 2018 federal and state Individual tax returns based upon the information you provide us. This engagement pertains only to the 2018 tax year and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Our engagement will be complete once the tax returns have been electronically filed and accepted by the taxing agency and/or the delivery to you, of any return(s) that need to be paper filed.

If you have a financial interest in any foreign accounts, you must electronically file the FinCEN Form 114, *Report of Foreign Bank and Financial Accounts* ("FBAR"), as required by the U.S. Department of the Treasury. Such filing requirements apply to taxpayers that have a direct or indirect control over a foreign or domestic entity with foreign financial accounts, 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. You are responsible for providing us with all the information necessary to prepare the FBAR. **Failure to file can result in penalties ranging from \$10,000 to the greater of \$100,000 or 50% of the account balance.**

We will prepare your returns based upon the information you provide us. It is your responsibility to provide all the information required to prepare your returns, as well as verifying that the information is accurate and complete. We will provide you with a questionnaire and/or checklists of information required for the returns, and you represent that the information you provide will be accurate and complete to the best of your knowledge. Your use of such forms will assist us in preparing accurate tax returns. We will not audit or otherwise verify the information provided, although we may ask for clarification if the information appears to be incorrect, inconsistent, or incomplete. Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover errors or other irregularities, should any exist. We will inform you of any material errors, fraud or other illegal acts that come to our attention, unless clearly inconsequential. Our responsibility as a tax preparer is limited to the tax period specified above, and does not extend to any later periods of which we are not engaged as tax preparers. **You have the final responsibility for the income tax returns and, therefore, you should review them carefully before signing.**

If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

Our fees for tax services will be based upon the time and expertise required to complete the engagement. In certain situations we may request a retainer for our expected fees for the engagement. This retainer will be applied against the final invoice for our services. Any difference between the retainer and our actual fees will be payable upon receipt or refunded.

Our invoices are due and payable upon presentation and payment is expected when your tax return is completed. Your tax return will not be electronically filed until our invoice is paid in full. If you are electing to file a paper return, you will be expected to pay when you pick up your Tax Returns. We do accept VISA, MasterCard and Discover.

Amounts not paid within 30 days from the date of the invoice will be subject to a late payment charge of 1.5% per month (18% per year). If, for any reason, the account is turned over to an attorney for collection, an additional charge of 33% will be added to cover collection costs.

The Internal Revenue Service assesses penalties in some circumstances when taxpayers understate their tax liability. For example, if a position with respect to an item on your return does not have the appropriate support in the tax law and other authorities, a penalty of 20% of the understated tax could be asserted against you. You acknowledge that any such understated tax and any imposed interest and penalties are your responsibility and that we have no responsibility in that regard. In our role as preparer of your tax return, we will not prepare a return that in our view lacks the appropriate support.

Your returns may be selected for audit or review by one or more than one taxing authority. 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 your written request to represent you during the examination and / or during any appeal. Any such representation will be the subject of, and governed by, a separate engagement letter.

Although we may orally discuss tax issues with you from time to time, such discussions will not constitute advice upon which we intend for you to rely on for any purpose. Rather, any advice upon which we intend for you to rely, and upon which you will rely, will be embodied in a written report or correspondence from us to you, and any such writing will supersede any prior oral representation between the parties on the issue.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you (or other employees) may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, you are responsible for evaluating the adequacy and results of the services we provide.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline for you 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.

Without disclosure in the return itself of the specific position taken on a given issue, we must have a reasonable belief that it is more likely than not that the position will be held to be the correct position upon examination by taxing authorities.

If we do not have that reasonable belief, we must be satisfied that there is at least a reasonable basis for the position, and in such a case the position must be formally disclosed on Form 8275 or 8275-R, which form would be filed as part of the return. If we do not believe there is a reasonable basis for the position, either the position cannot be taken or we cannot sign the return. In order for us to make these determinations, we must rely on the accuracy and completeness of the relevant information you provide to us, and, in the event we and / or you are assessed penalties due to our reliance on inaccurate, incomplete, or misleading information you supplied to us (with or without your knowledge or intent), you will indemnify us, defend us and hold us harmless as to those penalties.

We will also provide you with interim and year-end tax planning services on issues that you specifically bring to our attention in writing. Our ability to provide you with appropriate guidance on such issues will be entirely dependent on the timeliness, accuracy, and completeness of the relevant information bearing on the issue which we will rely on you to provide to us.

You should retain all the documents, canceled checks and other data that form the basis of income and deductions for seven years. 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. It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files.

To the extent we accumulate any of your original records during the engagement; those documents will be returned to you promptly upon completion of the engagement. The balance of our engagement file, other than a copy of your income tax return, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion, and we may ask to be compensated for any time and costs associated with the effort.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We use outside IT service providers to monitor our computer systems. We also use outside third party service providers for computer software and processing. We have confidentiality agreements with these providers who are responsible for all work performed. You authorize us to use such outside service providers.

We periodically send out letters, e-mails, and newsletters with information that we believe may be useful to you. The information may be related to taxes, wealth management, mortgage and other economic matters. You authorize us to send you such information from time to time.

Because the income tax returns we are to prepare in connection with this engagement may be joint returns between spouses, and because you will each sign those returns, you are each our client. You each acknowledge that there is no expectation of privacy from the other concerning our services in connection with this engagement, and we are at liberty to share with either of you, without the prior consent of the other, any and all documents and other information concerning preparation of your returns. We will require, however, that any request for documents or other information be communicated to us in written form. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from either of you to be an instruction on your joint behalf. Absent a contrary written instruction in the future, from either or both of you, we will communicate with either or both of you at your home mailing address.

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

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate, incomplete, or misleading information that you provide to us during the course of this engagement (with or without your knowledge or intent), you agree to indemnify us, defend us, and hold us harmless as against such obligation.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate in a good faith effort to resolve. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorney's fees and mediation cost. Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 120 days from the date either of us first requests in writing to mediate the dispute. The mediation shall be confidential in all respects, as allowed or required by law, except our final settlement positions at mediation shall be admissible in litigation solely to determine the prevailing party's identity for purposes of the award of attorney's fees. Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties. If, after full consideration and consultation with counsel if so desired, you agree to authorize us to prepare your personal income tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for your signature, and return the original of this executed letter to this office, along with a completed copy of the 2018 Individual Tax Return Questionnaire and the supporting documentation requested therein. You should keep a copy of this fully executed letter for your records.

We have the right to withdraw from this engagement, at our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misinterpret any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

**We must receive all pertinent information to prepare your return by *March 22, 2019* to ensure that your return will be completed by *April 17, 2019*. The timeliness of your cooperation is essential to our ability to complete this engagement. If we have not received all of your information by *March 22, 2019* and your return is not completed by *April 17, 2019*, you may be subject to late filing or late payment penalties. If you would like us to prepare an extension of time to file on your behalf, you must contact us directly.**

If the foregoing correctly sets forth your understanding of our tax engagement, please sign this letter in the space below and return it to our office.

By signing below, you are agreeing with the terms of this engagement, and you are also signing that you have read and accurately completed our 2018 Year End Client Questionnaire to the best of your knowledge.

**We are required to obtain a signed copy of the engagement letter and completed 2018 Year End Client Questionnaire before commencing work on your 2018 tax returns.**

Sincerely,



Worthing & Going, P.A.  
Certified Public Accountants

**AGREED TO & ACCEPTED: Please note that this must be signed by each taxpayer for a joint tax return.**

The foregoing is in accordance with my/our understanding of your engagement to provide tax services. The terms described in this letter are acceptable and are hereby agreed to:

 SIGN HERE

 SIGN HERE

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature (Spouse)

\_\_\_\_\_  
Date

**2018 YEAR END INDIVIDUAL CLIENT QUESTIONNAIRE**

Please complete the following questionnaire in its entirety and return it to us to make sure we have the most accurate information on file, in order that we can prepare an accurate tax return and to make sure we do not miss any available deductions or tax planning opportunities.

Taxpayer(s): \_\_\_\_\_

PRIMARY CONTACT NAME & EMAIL ADDRESS	PRIMARY PHONE #
Name: _____	_____
Email Address: _____	<b>Preferred Method of Contact:</b>
If your mailing or physical address changed please provide the new address: _____	Email _____ or Phone _____

**BANK INFORMATION FOR DIRECT DEPOSIT or ELECTRONIC FUNDS WITHDRAWAL**

Do you want any refunds deposited directly into your bank account? Yes \_\_\_ No \_\_\_

Do you want any balances due to be directly withdrawn from your bank account? Yes \_\_\_ No \_\_\_

Do you want next year's estimated tax payments withdrawn from your bank account? Yes \_\_\_ No \_\_\_

**PER IRS SECURITY REQUIREMENTS, PLEASE VERIFY YOUR BANK ACCOUNT INFORMATION:**

**IS YOUR BANK ACCOUNT INFORMATION THE SAME AS LAST YEAR? YES \_\_\_ NO \_\_\_**

**IF "NO", PLEASE PROVIDE US WITH A COPY OF A VOIDED CHECK OR THE FOLLOWING:**

Bank Name: \_\_\_\_\_ Type of Account Checking: \_\_\_ or Savings: \_\_\_

Bank Routing # \_\_\_\_\_ Account # \_\_\_\_\_

*SEE PAGE 10 FOR THE MAINE ELECTRONIC PAYMENT REQUIREMENTS.*

**YOUR COPY OF THE TAX RETURNS & THE PORTAL**

When your tax returns are complete, how would you prefer to receive your final copies?  
**(PLEASE CHECK ONE OPTION)**

**ELECTRONIC PDF via a PORTAL \_\_\_\_\_ PAPER \_\_\_\_\_**

**Electronic Billing: Is it "OK" to email you invoices/statements: YES \_\_\_\_\_ NO \_\_\_\_\_**

## FAMILY / HOUSEHOLD CHANGES

**REMINDER – ALWAYS CHECK WITH YOUR CHILD TO ENSURE HE/SHE HAS NOT ALREADY FILED A TAX RETURN AND CLAIMED THEMSELVES.**

<b>YES</b>	<b>NO</b>
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1. Did any births,(please provide full name), adoptions, marriages, divorces, or deaths occur in your family?  
If yes, provide the dates and Social Security number(s):  
\_\_\_\_\_
2. Were there any changes in dependents from the prior year? If yes, provide details.  
\_\_\_\_\_
3. Are you entitled to a dependency exemption due to a divorce decree?  
If yes, please provide a copy of the divorce agreement. \_\_\_\_\_
4. Did any of your dependents have **unearned** income of \$2,100 or more?  
If yes, do you want to include your child's income on your return? \_\_\_\_\_
5. Did any dependent child 19-23 years of age attend school full-time for less than 5 months during the year? \_\_\_\_\_

## FOREIGN INCOME

Did you have any interest in, or signature, or other authority over a bank, securities, or other financial account in a foreign country? If you are not sure of what assets may be applicable, please go to the Resources tab on our website for more information

<input type="text"/>	<input type="text"/>
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Were you the grantor, transferor or beneficiary of a foreign trust?

<input type="text"/>	<input type="text"/>
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Did you have foreign income, pay any foreign taxes, or file any foreign information reporting or tax return forms? If yes, provide details.

<input type="text"/>	<input type="text"/>
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## ESTIMATED PAYMENTS

**PLEASE LIST ANY ESTIMATED PAYMENTS MADE FOR 2018**

	FEDERAL		STATE (Name) _____	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior Year Overpayment Applied				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

**Do you want any 2018 overpayment applied to 2019 estimated taxes?    Yes            No**

## IRS INFORMATION

<b>YES</b>	<b>NO</b>
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Has the IRS, or any state or local taxing agency, notified you of changes to a prior year tax return? If yes, provide copies of all notices or correspondence received.

<input type="text"/>	<input type="text"/>
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Are you aware of any changes to your income, deductions and credits reported on any prior years' returns? If yes, provide details.

<input type="text"/>	<input type="text"/>
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If the IRS has issued Personal Identity Number(s) (PIN) as a result of an identity theft issues please provide the number(s). Taxpayer: \_\_\_\_\_ Spouse: \_\_\_\_\_

## INCOME

	YES	NO
1. Do you expect a large fluctuation in your income, deductions or withholding next year? If yes, provide details.	_____	_____
2. Did you receive any disability payments this year? If yes, Provide 1099 or W-2	_____	_____
3. Did you receive any unemployment compensation? If yes, provide 1099-G	_____	_____
4.. Did you receive tip income not reported on your W-2 from your employer?	_____	_____
5. Did you sell, purchase, or refinance a principal residence or other real estate? If yes, provide settlement statement (HUD-1) and Form 1099-S.	_____	_____
6. Did you receive any payments on an installment contract during the year? If yes, provide details.	_____	_____
7. Did you receive tax-exempt interest or dividends <u>not reported</u> on Forms 1099-INT or 1099 -DIV? If yes, provide details.	_____	_____
8.. During this year, do you have any securities that became worthless or loans that became uncollectible? If yes, provide details.	_____	_____
9. Did you surrender any U.S. savings bonds? If yes, provide Form 1099-INT.	_____	_____
10. Did you use the proceeds from Series EE U.S. Savings Bonds, purchased after 1989, to pay for higher education expenses? If yes, provide details.	_____	_____
11. Do you own a business? If yes, please complete the " <b>Self-Employment Income Organizer</b> " on our website in the <i>2018 Tax Returns</i> tab.	_____	_____
12. Do you own rental property or rented property on a short term basis?	_____	_____
If you owned rental property please complete the " <b>Rental Property Organizer</b> " on our website, in the <i>2018 Tax Returns</i> tab.		
If you rented property on a short term basis please complete the " <b>Short Term Rental Property Organizer</b> " on our website, in the <i>2018 Tax Returns</i> tab.		
13. Did you have any interest(s) in Partnerships, LLCs, S Corporations, Estates or Trusts this year? If yes, provide the Schedule K-1 that the entity has issued to you.	_____	_____
14. Did you receive income from any legal proceedings, cancellation of student loans or other indebtedness during the year? If yes, provide details.	_____	_____
15. Were you granted, or did you exercise, any stock options from your employer? If yes, provide the Form 1099-B and the tax information provided by your employer.	_____	_____
16. Did you have any sales or other exchanges of virtual currencies, or used virtual currencies to pay for good or services, or are holding them as an investment. Please provide the details of the transaction(s).	_____	_____

**WAGES, SALARIES & EMPLOYEE COMPENSATION**  
**Enclose all Forms W-2**

**SOCIAL SECURITY BENEFITS RECEIVED**  
**Enclose all Forms 1099 SSA**

**PENSION, IRA & ANNUITY INCOME**  
**Enclose all Forms 1099-R**

If you rolled over any distributions to an IRA or qualified plan please provide details and the amount rollover.

If you transferred or converted IRA funds to a Roth IRA this year please provide details and the amount covered.

Did you, or do you plan to contribute before April 15, 2019, to a traditional IRA, or Roth IRA for last year? If yes, provide the type and amount for each taxpayer:

Taxpayer Amount: \$ \_\_\_\_\_ Type of IRA: \_\_\_\_\_

Spouse Amount: \$ \_\_\_\_\_ Type of IRA: \_\_\_\_\_

**INTEREST INCOME**  
**Enclose all Forms 1099-INT and statements of tax-exempt interest earned.**

**DIVIDEND INCOME**  
**Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.**

**CAPITAL GAINS & LOSSES**  
**Enclose all Forms 1099-B and the supplemental year end brokerage statements with gain/loss information.**

Please list any sales NOT reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

**OTHER INCOME**  
**List and enclose all related Forms 1099 or other forms.**

Description	Amount
State and local income tax refund(s)	
Alimony (not including child support)	
Jury fees	
Finder's fees	

Description	Amount
Director's fees (Form 1099-Misc)	
Prizes (Form 1099-Misc)	
Gambling winnings (Form W2-G)	
Other miscellaneous income	

## MISCELLANEOUS ITEMS

Yes	No
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Did you pay any household employee over age 18 wages of \$2,000 or more?  
If yes, provide copy of Form W-2 issued to each household employee.

\_\_\_\_\_

\_\_\_\_\_

If yes, did you pay total wages of \$1,000 or more in any calendar quarter to all household employees?

\_\_\_\_\_

\_\_\_\_\_

Did you make any gifts during the year directly or in trust exceeding \$15,000 per person? If yes, provide details.

\_\_\_\_\_

\_\_\_\_\_

Did you make any energy-efficient home improvements such as exterior doors, windows, furnace, heat pump, solar, geo-thermal, etc.? If so, please provide details.

\_\_\_\_\_

\_\_\_\_\_

Did you purchase a vehicle that qualifies for a tax credit? If yes, please provide the vehicle invoice.

\_\_\_\_\_

\_\_\_\_\_

If you paid any alimony provide the recipient's SSN : \_\_\_\_\_. Amount paid \$ \_\_\_\_\_.

If you had gambling winnings reported on Form W-2G, please provide the amount of gambling losses \$ \_\_\_\_\_.  
Please note that these losses need to be substantiated by third party documents.

## RESIDENCY CHANGE

If you changed residences or moved during the year provide the following:

Residence Moved From:

Address: \_\_\_\_\_ Date Moved: \_\_\_\_\_

Residence Moved To:

Address: \_\_\_\_\_ Date Moved: \_\_\_\_\_

For the sale of your personal residence, did you own & live in it for 2 of the 5 years prior to sale? Yes \_\_\_ No \_\_\_

Please provide a copy of the Settlement Statement (HUD -1) for each property and Form 1099-S for the property sold.

## ITEMIZED DEDUCTIONS

**MEDICAL AND DENTAL EXPENSES, INCLUDING HEALTH INSURANCE PREMIUMS, PAID WITH AFTER-TAX DOLLARS MAY BE DEDUCTIBLE IF THEY EXCEED 7.5% OF YOUR ADJUSTED GROSS INCOME. IF YOU FEEL THEY EXCEED 7.5%, PLEASE COMPLETE THE SECTION BELOW.**

MEDICAL & DENTAL EXPENSES	Amount
Long-term care premiums: Taxpayer \$ _____ Spouse \$ _____	
Health Insurance premiums paid <u>outside</u> of pre-tax employer sponsored plan	
Medicine and drugs (prescription only)	
Doctors, dentists, nurses, etc.	
Hospitals, clinics, laboratories	
Eyeglasses / corrective surgery	
Medical supplies / equipment / hearing aids	
Travel, lodging and meals	
Mileage (number of miles)	
Long-term care expenses	
Payments for in-home care (complete later section on dependent care expenses)	
Other expenses	
Insurance reimbursements received	

TAXES (Please note that these deductions are now capped at \$10,000 )	Amount
State and local income tax payments made this year for prior year(s).	
Real estate taxes: Primary residence	
Secondary residence	
Other	
Personal property or auto excise tax	

### MORTGAGE INTEREST EXPENSE

**Enclosed all Forms 1098 that reports the mortgage interest paid.**

YES	NO
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Have you refinanced a mortgage or taken out a home equity loan on your principal residence this year?

\_\_\_\_\_

If yes, did you use any of the proceeds for any other purpose than improving your principal residence? If so, please provide supporting documentation including the settlement statement (HUD-1) and a list of the improvements.

\_\_\_\_\_

Did you refinance your principal mortgage in a prior year and use proceeds for any other purpose than improving your principal residence. If so, please provide the information on the loan proceeds not used to improve the property.

\_\_\_\_\_

**CHARITABLE CONTRIBUTIONS**

**Cash contributions, for which you have receipts, canceled checks, etc.** NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Organization	Amount	Organization	Amount

Expenses incurred in performing volunteer work for charitable organizations	
Supplies and other expenses	
Automobile mileage driven	

**For non-cash contributions please complete the following and enclose receipts. For contributions over \$5,000, include a copy of the letter from the charity and the required appraisal.**

	Contribution #1	Contribution #2	Contribution #3
Organization name/address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV was determined			

**CHILD CARE / DEPENDENT EXPENSES**

Did you pay an individual, or an organization, to provide services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis? Yes \_\_\_\_ No \_\_\_\_

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents? Yes \_\_\_\_ No \_\_\_\_

If the response to either of the questions above is yes, complete the following :

Please list individuals or organizations below to whom expenses were paid during the year and the dependent who was cared for. (Services of a relative may be deductible only if that relative is not a dependent they report the income.)

Provider(s) Name and Address	TAX ID#	Amount	Dependent

If payments of \$2,000 or more during the tax year were made to an individual, were the services performed in your home? Yes \_\_\_\_ No \_\_\_\_

## EDUCATIONAL ITEMS

Did you or any other member of your family pay any post-secondary educational expenses?

Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, complete the following and provide Form 1098-T from the school:**

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an Educational IRA or 529 Plan? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, how much? \$ \_\_\_\_\_ and please provide Form 1099-Q.

**If you contributed to an Educational IRA or 529 Plan during the year please complete the following:**

Name of Beneficiary and Type of Contribution	Amount

## HEALTH INSURANCE COVERAGE & HEALTH SAVINGS ACCOUNTS

### Health Insurance Coverage

**Please provide the Form(s) 1095-A, or 1095-B, or 1095-C, that you received to report your health insurance coverage.**

Are you and your family covered by a health insurance for the full year? YES \_\_\_\_\_ NO \_\_\_\_\_

If "NO" please complete the information below.

**If your entire family was not covered for the full year with minimum essential health care coverage, enter information for all the family members who are not covered for the entire year and indicate the Start Month and End Month of coverage.**

<u>Name</u>	<u>Start Month</u>	<u>End Month</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

### Health Saving Accounts (H.S.A.) & Archer Medical Savings Account (M.S.A.)

Did you participate or contribute to an H.S.A. or a M.S.A. during the year? YES \_\_\_\_\_ NO \_\_\_\_\_

**If so, please provide Form 1009-SA and Form 5498-SA.**

Did you or do you plan to contribute to an H.S.A. account before April 15, 2019? YES \_\_\_\_\_ NO \_\_\_\_\_

If yes, please provide the amount contributed or to be contributed: \$ \_\_\_\_\_

## MAINE

Did you make any out-of-state purchases that the seller did not collect Maine sales tax?

(Purchases by Internet, Telephone, Mail or In Person) If yes, how much? \$ \_\_\_\_\_ Yes \_\_\_ No \_\_\_

**OR,** do you want us calculate this amount by using the State of Maine table based upon your income? Yes \_\_\_ No \_\_\_

**Please note, the following elections will have an impact on your refund or amount due.**

STATE OF MAINE CONTRIBUTION ELECTIONS	Select Fixed Amount			Enter Other Amount
	\$5.00	\$10.00	\$25.00	
Endangered & Non-Game Wildfire Fund "chickadee check-off"				
Maine Children's Trust				
Companion Animal Sterilization Fund				
Maine Military Family Relief Fund				
Maine Veterans' Memorial Cemetery Maintenance Fund				
Maine Public Library Fund				
<b>STATE OF MAINE - PARK PASSES</b>	<b>Number</b>			
Number of Individual Park Passes - \$55.00 each				
Number of Vehicle Passes - \$105.00 each				

MAINE CLEAN ELECTION FUND. MAINE RESIDENTS ONLY	YOU	SPOUSE
Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund.		

### MAINE ELECTRONIC PAYMENT REQUIREMENTS

If your total Maine income tax was greater than \$10,000, you will be required to electronically deposit your estimated tax payments through the Maine EZ Pay system, please see the Maine Revenue website for details at <https://portal.maine.gov/ezpay/welcome>. Taxpayers must pre-register online with personal and bank account information; payments will be withdrawn from the checking or savings account that is setup in the registration

If you have already received a letter from the State of Maine about this, you will also be required to pay any balance due through this system.

You must set up your account and schedule the payments in advance in order that they can be automatically withdrawn on the payment date(s) that you select. Please Note the Worthing & Going P.A. cannot set up these payments.

### 2018 MAINE EDUCATIONAL OPPORTUNITY TAX CREDIT

To find out if you qualify for this credit, please refer to our website, in the *2018 Tax Returns* tab, for the "**2018 Maine Educational Opportunity Tax Credit Organizer**". Fill out this form and return it to us.