

2017 TAX PROFORMA/ORGANIZER

This Tax Proforma/Organizer package was designed to assist you in collecting the information we need for the preparation of your 2017 income tax return. The following pages contain many of the common income tax items expenses, deductions and credits. You will also be asked to answer certain questions which will help us determine the best way to handle certain items of income or deduction.

Where appropriate, amounts reported on your 2016 income tax return are listed in the shaded right-hand column.

Please take time to completely fill out the pages that apply to you and furnish us with any supporting documentation as required. This will enable us to prepare a complete and accurate income tax return. If you need more space, please attach additional schedules.

We will also need the following information:

- Copy of your prior year income tax return (if not in our possession).
- Original Form(s) W-2 and 1099-R received from all employers.
- Original Form(s) 1095-A, 1095-B and 1095-C received.
- Copies of other compensation, moving expense reimbursement, or pension documentation.
- Form(s) 1099 or other statements reporting interest and dividend income received.
- Form(s) 1099B and any other closing documentation regarding the sale or purchase of assets.
- Schedule K-1 showing your share of income and deductions from partnerships, S corporations, estates and trusts.
- Form(s) 1098, copies of real estate bills, property tax bills, mortgage statements, etc.
- Any other information or statements that you received or that you may have questions about.
- CP Notice 28 - Taxable IRA from Roth Rollover

We hope this Tax Proforma/Organizer will help make your task easier. It will certainly help us evaluate your income tax situation thoroughly and concentrate our efforts in preparing a complete and accurate income tax return.

IRBY AND CLANTON ACCOUNTING INC
7335-J AIRPORT BLVD
MOBILE, AL 36608
(251) 639-0191

QUESTIONNAIRE

Did your filing status change during 2017 ? YES NO

Will the address on your 2017 Federal return be different from the one shown on your 2016 return? YES NO

If YES, enter the New Address:

Street _____

City _____

State _____ Zip Code _____

Were you notified by the Internal Revenue Service or any other taxing authority of changes to a prior year tax return? (If YES, please enclose report notifying you of the change(s).) YES NO

Did you have minimum essential health care coverage for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent for every month of 2017 ? YES NO

Did you, your spouse, or a dependent enroll in health insurance through the marketplace/exchange? YES NO

Are you aware of any changes to your income, deductions and credits reported on a prior year return? YES NO

Did you sell and/or purchase a principal residence in 2017 ? YES NO

Did you receive any insurance or other reimbursement from a prior year medical, casualty, or theft loss deduction? YES NO

Do you have any dependent children under 18 who received unearned income (interest, dividends, investment income) of over \$1,900? YES NO

If YES, and if your child qualifies, do you elect to report your child's interest and dividends in your income tax return? YES NO

Did you or your spouse receive stock from an employer's stock bonus plan (do not include amounts reported on Form W-2)? YES NO

Did you buy or sell any bonds during the year? (If YES, please provide a copy of the broker's report.) YES NO

Did you start a new business during 2017 ? YES NO

Did you receive payments from a pension or profit-sharing plan? YES NO

Did you sell business or personal property(ies) on the installment method, OR did you receive payments from an installment sale? (If YES, please provide details) YES NO

Did you surrender any U.S. savings bonds during 2017 ? YES NO

Did you use the proceeds from Series EE U.S. savings bonds purchased after 1989 to pay for higher education expenses? YES NO

Did you receive tip income NOT reported to your employer? YES NO

Did you receive any tax-exempt interest? YES NO

Did you obtain a loan and use the proceeds for an investment? YES NO

QUESTIONNAIRE

If employed, are you covered under a pension, profit-sharing, stock bonus or other retirement plan? ___ YES ___ NO

Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? ___ YES ___ NO

Did you rollover any amount from a Traditional IRA to a Roth IRA during 2015, 2016, or 2017? ___ YES ___ NO

Did you receive any disability payments this year? ___ YES ___ NO

If either you or your spouse are self-employed, are either of you covered under an employer's health plan at another job? ___ YES ___ NO

Did you have foreign income or pay any foreign taxes in 2017? ___ YES ___ NO

Did you sell property or equipment on installment in 2017? ___ YES ___ NO

Did you have any business related educational expenses? ___ YES ___ NO

Did you make gifts of more than \$14,000 to any individual? ___ YES ___ NO

Did you make gifts to a trust? ___ YES ___ NO

Did you suffer an uninsured casualty or theft loss on a non-business property? ___ YES ___ NO

Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are paid to beneficiaries named by you? ___ YES ___ NO

Did you receive any income not included in the Tax Organizer? ___ YES ___ NO

Did you pay any qualifying education expenses for yourself or any dependents? ___ YES ___ NO

Did you make any online purchases for which you did not pay state sales tax? ___ YES ___ NO
If so, enter the amount of purchases here. _____

Notes: _____

Please make certain to report all income received in 2017. If you received income that is not included in this proforma organizer, attach a schedule listing the income received. Also, describe the nature of the income received (type of income, how received, etc.).

BASIC INFORMATION

Name	Phone 1	
Address	Phone 2	
	Phone 3	

Email

	Social security number	Occupation	Date of birth	Designate \$3 to the Presidential election fund	Blind	
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
TAXPAYER				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
SPOUSE				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Filing Status: Single Married filing joint Married filing separate Head of Household Qualifying widow(er) with dependent child

If you can be claimed on your parent's or someone else's return, check here

EXEMPTION INFORMATION

DEPENDENTS Name (first, initial, and last)	Date of birth	Dependent's social security number	Relationship	Did dependent live with you	# of months lived in your home

If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here

W-2 INFORMATION Please enclose copies of ALL W-2 forms

Taxpayer Spouse	Name of employer	2016 GROSS WAGES	2017 GROSS WAGES	Federal income tax withheld	Social security RR retirement withheld	State	State tax withheld	Local tax withheld

If your employer didn't reimburse you or over reimbursed you for any expense as an employee, check here

If you had employer paid child care benefits, check here

T = Taxpayer
 S = Spouse
 J = Joint

INTEREST INCOME

T S J	NAME of PAYER	FEDERAL TAX WITHHELD	INTEREST INCOME 2017	INTEREST INCOME 2016
	Seller Financed Mortgage:			
	Other Interest Income:			
	Tax Exempt Interest (not included above)			

T = Taxpayer
 S = Spouse
 J = Joint

DIVIDEND INCOME

T S J	NAME of PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS	CAPITAL GAIN DISTRIB.	FEDERAL TAX WITHHELD	NON- TAXABLE DISTRIB.	ORDINARY DIVIDENDS 2016

FOREIGN ACCOUNTS and FOREIGN TRUSTS:

At any time during the tax year, 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, enter the name of the foreign country: _____ YES ___ NO

Were you or your spouse the grantor of, or transferor to, a foreign trust which existed during the tax year, whether or not you or your spouse have any beneficial interest in it ?
 ___ YES ___ NO

1099-MISC INCOME

MISCELLANEOUS INCOME

Box	Description	Payer 1	Payer 2	Payer 3	Payer 4
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

Number of 1099-Misc attached _____

Box	Description	Payer 5	Payer 6	Payer 7	Payer 8
	T = Taxpayer S = Spouse				
	Payer's Name				
1	Rents				
2	Royalties				
3	Other Income				
4	Federal Income Tax Withheld				
7	Nonemployee Compensation				
8	Substitute Payments				
11	State Income Tax Withheld				

PENSIONS, IRAS, LUMP-SUM DISTRIBUTIONS, GAMBLING

Please enclose copies of ALL 2017 1099R and W2G forms

Taxpayer Spouse	Name of payer	2016 Total	2017 Total	Taxable amount	Federal withheld	State	State taxable	State withheld	I - IRA D - Disabled P - Pension O - Other

ESTIMATED TAX PAYMENTS

Taxpayer Spouse Joint	2016 REFUND APPLIED TO 2017	1ST PAYMENT		2ND PAYMENT		3RD PAYMENT		4TH PAYMENT	
		Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Federal									
State									
Other									

TAXPAYER SPOUSE

OTHER INCOME	2016	2017	2016	2017
State Refund				
Unemployment received				
Federal withheld				
State withheld				
Railroad unemployment received				
Railroad retirement tier 1 received				
Social security received on SSA-1099 box 5				
Medicare premiums withheld				
Alimony received				
Other income				

ADJUSTMENTS TO INCOME

IRA contribution				
Self-employed health insurance				
Keogh/SEP contribution				
Early withdrawal penalty (interest forfeiture)				
Alimony paid				
Student loan interest				
Moving expense				
Other adjustments to income				

PROFIT or (LOSS) FROM BUSINESS or PROFESSION

If you operated more than one business, or if you and your spouse had separate businesses, please complete a separate schedule for each business.

Business Number: _____ Primary owner of business (T = Taxpayer S = Spouse) _____
 Was the business acquired after 10/22/86 ? ___ YES ___ NO
 Principal Business or Profession : _____ Business
 _____ Code : _____
 Business Name and Address : _____ Employer
 _____ ID Number : _____

Method(s) used to value closing inventory : Cost Lower of cost or market Other (attach explanation) N/A
 Accounting Method : Cash Accrual Other (specify)

Was there any change in determining quantities, costs, or valuations between the opening and closing inventory ? (If "YES", attach explanation) ___ YES ___ NO
 Are you deducting expenses for the business use of your home ? ___ YES ___ NO
 Did you materially participate in the operation of the business during 2017 ? ___ YES ___ NO
 Are you claiming any deduction, loss, credit, other tax benefit, or income from an interest purchased or otherwise acquired in a tax shelter required to be registered ? ___ YES ___ NO
 Is this the first schedule filed for this business ? ___ YES ___ NO
 Check the line that describes your investment in this business activity? All investment is at risk Some investment is not at risk

INCOME	2017	2016
Gross receipts or sales		
Sales returns and allowances		
Other Income		
COST of GOODS SOLD	2017	2016
Inventory at beginning of year		
Purchases (less cost of items withdrawn for personal use)		
Cost of labor (exclude salary paid to yourself)		
Materials and supplies		
Other costs		
Inventory at end of year		
DEDUCTIONS	2017	2016
Advertising		
Bad debts from sales or services		
Car and truck expenses		
Commissions and Fees		
Depletion		
Depreciation and Sec 179 deduction (not included in cost of goods sold)		
Employee benefit programs		
Freight (not included in cost of goods sold)		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest		
Legal and professional services		
Office expenses		
Pension and profit-sharing plans		
Rent on machinery and equipment		
Rent on other business property		
Repairs and maintenance		
Supplies (not included in cost of goods sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities and Telephone		
Wages less jobs credit (exclude salary paid to yourself)		
Other expenses (list type and amount):		

EXPENSES for BUSINESS USE of HOME

Area used exclusively for business: _____

Total area of home: _____

Number of hours per day that day-care facility was used: _____

Number of days that day-care facility was used: _____

EXPENSES	2017	2016
Casualty Losses - Direct		
Deductible Mortgage Interest - Direct		
Real Estate Taxes - Direct		
Excess Mortgage Interest - Direct		
Utilities - Direct		
Maintenance and Repairs - Direct		
Rent - Direct		
Insurance - Direct		
Other Expenses - Direct		
Casualty Losses - Indirect		
Deductible Mortgage Interest - Indirect		
Real Estate Taxes - Indirect		
Excess Mortgage Interest - Indirect		
Utilities - Indirect		
Maintenance and Repairs - Indirect		
Rent - Indirect		
Insurance - Indirect		
Other Expenses - Indirect		
Prior Year Operating Expense Carryover		
Prior Year Excess Casualty & Depreciation Carryover		

DEPRECIATION of YOUR HOME

Date home first used for business: ____ / ____ / ____

Smaller of homes Adjusted Basis or FMV _____

Value of land included in amount above _____

RENTAL and ROYALTY INCOME

Property Number: _____

Description and Location:

Primary owner of property : (T = Taxpayer, S = Spouse, J = Joint) _____

Is this a rental property ? ___ YES ___ NO

If "YES", was the property used for personal purposes during the tax year ? ___ YES ___ NO

If "YES", please complete the information below:

Number of days the property was occupied by you, a member of the family, or any individual not paying rent at the fair market value + _____

Number of days the property was actually rented at the fair market value + _____

Number of days the property was not occupied + _____

TOTAL days in the tax year = 365

Did you actively participate in the operation of the rental property during 2017 ? ___ YES ___ NO

If "YES", did you materially participate ? ___ YES ___ NO

Was the property acquired before 10/22/86 ? ___ YES ___ NO

INCOME	2017	2016
Rents Received		
Royalties Received		

EXPENSES	2017	2016
Advertising		
Auto and Travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Mortgage interest paid to banks		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Management Fees		
Depreciation or depletion expense		
Other expenses:		

FARM INCOME and EXPENSES

Primary owner of the farm: (T = Taxpayer S = Spouse) _____ Principal Product: _____
 Employer ID Number: _____ Agricultural Activity Code: _____ Accounting Method: ___ Cash ___ Accrual
 Did you materially participate in the farm operations during 2017 ? ___ YES ___ NO
 Check the box that describes your investment in this farm activity ? ___ All investment is at risk ___ Some investment is not at risk

FARM INCOME (Cash Method)	2017	2016
Sales of livestock and other items you bought for resale		
Cost or other basis of livestock and other items bought for resale		
Sales of livestock, produce, grains, and other products raised		
Total cooperative distributions received (from Form(s) 1099-PATR)		
Taxable amount		
Total agricultural program payments		
Taxable amount		
Commodity Credit Corporation (CCC) loans reported under election		
CCC loans forfeited or repaid with certificates		
Taxable amount		
Crop insurance proceeds and certain disaster payments received in 2017		
Taxable amount		
Custom hire (machine work) income		
Other income: (include federal & state gasoline or fuel tax credit or refund)		
FARM INCOME (Accrual Method)	2017	2016
Sales of livestock, produce, grains, and other products during year		
Total cooperative distributions (from Form(s) 1099-PATR)		
Taxable amount		
Total agricultural program payments		
Taxable amount		
Commodity Credit Corporation (CCC) loans reported under election		
CCC loans forfeited or repaid with certificates		
Taxable amount		
Crop insurance proceeds		
Custom hire (machine work) income		
Other income: (include federal & state gasoline or fuel tax credit or refund)		
Cost of Goods Sold:		
Beginning inventory of livestock, produce, grains, and other products		
Cost of livestock, produce, grains, & other products purchased during the year		
Ending inventory of livestock, produce, grains, and other products		
FARM DEDUCTIONS (Cash and Accrual Method)	2017	2016
Car and Truck		
Chemicals		
Conservation Expenses (Form 8645)		
Custom hire (machine work)		
Depreciation and section 179 expense deduction not claimed elsewhere		
Employee benefit programs (exclude pension and profit-sharing plans)		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel, oil		
Insurance (other than health)		
Interest: Describe		
Labor hired (less jobs credit)		
Employee pension and profit-sharing plans		
Machinery and equipment rent or lease		
Other rent and lease (land, animals, etc.)		
Repairs and maintenance		
Seeds and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes		
Utilities		
Veterinary fees and medicine		
Other expenses		

SCHEDULE A - ITEMIZED DEDUCTIONS

MEDICAL EXPENSES	2016	2017	GIFTS TO CHARITY	2016	2017
Medical Insurance			Cash Contribution		
Long Term Care Insurance					
MediCare Insurance Premiums			Cash Contributions from K-1		
Doctors/Dentist			List Noncash more than \$500		
Prescriptions					
X-rays, Lab Work, etc					
Nursing Help					
Hospital Care			Noncash less than \$500		
Alcohol/Drug Rehab			Charitable Miles		
Glasses, Hearing Aids, etc			CASUALTY & THEFTS		
List other medical			MISCELLANEOUS		
			Tax Prep		
Number of miles for medical			Safe Deposit Box		
TAXES			Investment Fees		
State Tax Withheld			List Other Miscellaneous		
Sales Tax Paid					
Prior Year State Taxes Paid					
State Estimates Paid			BUSINESS EXPENSES		
Real Estate Taxes			Union Dues		
Personal Property Taxes			Job Search Expense		
List Other Taxes			Uniforms		
			Small Tools		
INTEREST			Job Supplies		
Home mortgage interest on F1098			Other Business (see next page)		
Mortgage interest not on F1098					
Name			Federal Estate Tax for Decedent		
Address			Gambling Loss to extent Gambling Winnings		
ID#			List Other		
Points not on Form 1098					
Investment Interest					

EMPLOYEE BUSINESS EXPENSES

Complete this form only if you are claiming job expenses for travel, transportation, meals, and entertainment. If both you and your spouse are reporting expenses attributable to your jobs, complete a separate schedule for yourself and your spouse.

If you are claiming job expenses that are not for travel, meals, and entertainment, and you were not reimbursed for these expenses by your employer, list the expenses under Miscellaneous Deductions. Examples of these expenses are: educational expenses, uniforms, union dues, home office.

Employee business expenses for Taxpayer (=T) or Spouse (=S) ? _____

Occupation in which expenses were incurred: _____

Tax laws allow for a deduction for expenses for travel, meals, lodging, entertainment and certain business gifts.

These expenses must be related to your trade or business and must be supported by adequate records. Your records must include the following information: (1) Amount; (2) Time and place of travel; (3) Date and description of gift; (4) Business purpose; (5) Business relationship to the person being entertained or receiving the gift.

Do you have records as described above for business expenses to be deducted ? ___ YES ___ NO

BUSINESS EXPENSES	2017	2016
Travel expenses that did not involve overnight travel:		
Parking fees, Tolls, Local transportation (bus, taxi, train, etc.)		
Travel expenses while away from home (exclude meals and entertainment):		
Meals and entertainment expenses		
Other business expenses:		
Reimbursements by your employer on your W-2 (Box 13, Code L):		
For other than meals and entertainment		
For meals and entertainment		
Reimbursements by your employer NOT reported on your W-2:		
For other than meals and entertainment		
For meals and entertainment		

Did you dispose of a vehicle used for business during 2017 ? ___ YES ___ NO

Did you or your spouse have another vehicle available for personal purposes ? ___ YES ___ NO

If your employer provided you with a vehicle, is personal use during off duty hours permitted ? ___ N/A
___ YES ___ NO

Do you have evidence to support your vehicle expenses ? ___ YES ___ NO

If "YES", is the evidence written ? ___ YES ___ NO

DESCRIPTION	VEHICLE 1	VEHICLE 2
GENERAL INFORMATION:		
Date you first started using your car		
Total miles driven during 2017		
Total miles driven for business (exclude commuting miles)		
Average daily round trip commuting distance		
Total commuting miles to and from work during 2017		
VEHICLE EXPENSES:		
Auto expenses:		
Gasoline, oil, repairs, insurance, etc		
Vehicle rentals		
Value of employer-provided vehicle (if included on W-2)		
Depreciation:		
Cost or other basis		
Depreciation method		
Depreciation deduction		
Section 179 deduction		

CHILD AND DEPENDENT CARE EXPENSES

Complete this form only if:

- * You paid someone to care for a child under 13 or a disabled spouse or dependent so that you are able to go to or look for work, and/or
- * You received dependent care benefits from an employer-paid dependent care assistance program.

Did you pay \$1400 or more in a calendar year to an individual for dependent care services performed in your home ?

___ YES ___ NO

If "YES", please provide a copy of Form W-2.

Did you receive a reimbursement for dependent care expenses from your employer's dependent care assistance program ?

___ YES ___ NO

If "YES", enter the amount:

a) Received from your employer _____

b) Received from your spouse's employer _____

PERSONS or ORGANIZATIONS WHO PROVIDED the CARE

NAME	ADDRESS	ID NUMBER SSN OR EIN	AMOUNT PAID

CHILD and DEPENDENT CARE EXPENSES

	2017	2016
Number of qualifying persons cared for		
Child and dependent care expenses incurred and actually paid in 2017		
Child and dependent care expenses for 2016 but paid for in 2017		

EDUCATION TAX CREDITS AND EDUCATION IRAS

Complete this form only if:

- * You paid qualified tuition and related expenses and fees required for enrollment or attendance at an eligible education institution.

Did you receive a reimbursement for educational expenses from your employers?

___ YES ___ NO

A) Received from your employer _____

B) Received from your spouse's employer _____

NAME OF STUDENT	SOCIAL SECURITY #	PREPAID EXPENSES	AMOUNT PAID

SALES AND EXCHANGES

Did you exchange any securities for other securities or any investment property for property of a like kind ? ___ YES ___ NO

Have you acquired stock or securities substantially identical to stock or securities sold at a loss within a period beginning 30 days prior to and ending 30 days after the date of the sale? ___ YES ___ NO

Did you engage in any transactions involving traded options? ___ YES ___ NO

Did you engage in transactions involving commodity future contracts and straddle positions? ___ YES ___ NO

Please attach all Forms 1099-B and 1099-S or equivalent statements reporting the sales of stocks, bonds, etc. during 2017 .

ASSETS HELD FOR LESS THAN ONE YEAR

PROPERTY DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST or BASIS
List sales of stocks, bonds, and other securities (Form 1099-B transactions):				
List other transactions (include real estate transactions from Form 1099-S):				

ASSETS HELD FOR MORE THAN ONE YEAR

PROPERTY DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALES PRICE	COST or BASIS
List sales of stocks, bonds, and other securities (Form 1099-B transactions):				
List other transactions (include real estate transactions from Form 1099-S):				

INSTALLMENT SALE INCOME

Property description: _____

Date acquired: ____ \ ____ \ ____

Date sold: ____ \ ____ \ ____

Gross Sales Price: _____

Cost or Other Basis: _____

Depreciation allowed or allowable: _____

Commissions and expenses of sale: _____

Gross Profit Percentage (from prior year sale only): _____

Payments received in 2017 :

Principal:

Received before May 5, 2004 _____

Received after May 5, 2004 _____

Interest: _____

Total: _____

Was this property sold to a related party ? YES NO

Property description: _____

Date acquired: ____ \ ____ \ ____

Date sold: ____ \ ____ \ ____

Gross Sales Price: _____

Cost or Other Basis: _____

Depreciation allowed or allowable: _____

Commissions and expenses of sale: _____

Gross Profit Percentage (from prior year sale only): _____

Payments received in 2017 :

Principal:

Received before May 5, 2004 _____

Received after May 5, 2004 _____

Interest: _____

Total: _____

Was this property sold to a related party ? YES NO

ASSETS ACQUIRED or SOLD in 2017

Description of Asset	Date Acquired	Cost	Date Sold	Sales Price	Related Schedule
	/ /		/ /		
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